

Sant Baba Joginder Singh Ji Domeli Charitable Trust
(A Charitable Incorporated Organisation)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2023

Charity No. 1172354

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Sant Baba Joginder Singh Ji Domeli Charitable Trust
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

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The Trustees present their report along with the financial statements of the charity for the year ended 31 July 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

These accounts have been prepared from information held by the Trustees. They assume that arrangements will be established under which the Trust operates a place of worship and uses the donation income to maintain the property and fulfil its charitable objectives.

Reference and administrative information

Name of charity: Sant Baba Joginder Singh Ji Domeli Charitable Trust
Registered charity number: 1172354

Address for correspondence: 29 Warstone Drive
West Bromwich
B71 4BH

The trustees who served in the period were: Joginder Singh
Futi Singh
Edward Gurutegh Singh
Amandeep Singh Sodhi (Resigned 14.01.2023)

Independent examiner: Malcolm Winston FCCA
UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

Bank: Barclays Bank plc
Leicester
LE87 2BB

Structure, Governance and Management

Governing document

The Sant Baba Joginder Singh Ji Domeli Charitable Trust was established 31 March 2017 and is a charitable incorporated organisation regulated by the Charities Commission. It is a registered charity with charity number 1172354.

Recruitment and appointment of Trustees

The Trustees who served during the period covered by the accounts, and since year end, are set out in the reference and administration details on page 1. Day to day activities are managed by the Trustees. Any other items such as disposals are to be recommended by the Trusts and Charities Committee by Full Council. New Trustees are appointed by full council as seen fit, and inducted by existing Trustees on the objectives and governance policies of the Trust.

Objectives and Activities

The objects of the charity are set out as follows:

1) The advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib, in particular but not exclusively by:

- a) The provision of centres or schools or other establishments for religious worship and ancillary educational and cultural activities;
- b) Fostering brotherhood between Sikhs in particular and also all faiths in general;
- c) The preaching, preservation and practice of the Sikh tenets in the manner originally laid down by the ten Gurus;
- d) The provision of all necessary religious services as required by the Sikh faith and the provision of spiritual wellbeing;
- e) Ensuring that all properties under the charity ownership are managed, maintained, and enhanced in order to adequately deliver the above objectives.

2) The promotion and protection of good eye health in the Punjab region of India by the provision of a medical team to detect and prevent early signs of blindness and visual impairment by individuals.

The charity owns a place of worship and it uses this asset to generate income to help deliver its objectives.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and Performance

The main activities include daily religious programmes, which begin at 5am and conclude by 9pm, every day. On weekends and select religious festivals, prayers are recited continuously. Provision of Langar (communal kitchen) where vegetarian food is prepared and served freshly every day, at no cost to anyone who attends the Gurdwara, which can also be taken away for those who are unable to attend or vulnerable groups. Educational classes were mixed as online classes and in a purpose-built classroom. In order to meet its objectives, the Charity's ongoing activities cover the maintenance and upkeep of its land, which encompass a temple and its grounds.

We have taken the opportunity to revisit the current offerings which we feel have been restricted by the current building layout and space. To this end we have continued to work with consultants to present an application to the local council in pursuit of offering more for the local community by increasing the floorspace and enhancing facilities within which we can operate. The charity are still waiting on the approval of planning permission for the temple redevelopment, although the design has been completed.

Financial Review

Unrestricted income for the year amounted to £181,518 (2022: £255,942), and the principal funding source is charitable donations.

Restricted income for the year amounted to nil.

Unrestricted expenditure totalled £47,426 (2022: £36,085) and of this £9,871 (2022: £9,352) is for repair and maintenance.

Restricted expenditure for the year amounted to £9,864 (2022: £9,575), which relates entirely to the depreciation charge on the tangible fixed assets.

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy

It is the policy of the charity to retain unrestricted funds, which are the free reserves of the charity, accumulated through the collection of donations. This provides sufficient funds to cover 12 months estimated operating costs.

Investment Policy

There is currently no investment policy in place, however the Trustees may implement such a policy if and when they see fit to aid in achieving the objectives of the trust.

All investment is subject to the Trustee Act 2000.

Remuneration Policy

Trustees act on a voluntary basis and therefore receive no remuneration.

Risk Management

The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Systems are in place which likewise lessens any risk associated.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



Trustee: Edward Gurutegh Singh

24 May 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

I report to the charity trustees on my examination of the accounts of the Sant Baba Joginder Singh Ji Domeli Charitable Trust for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

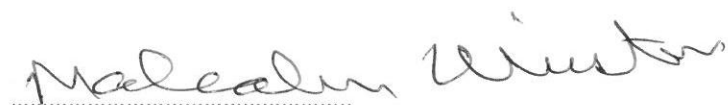
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Malcolm Winston



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24 May 2024

Relevant professional qualification and body:

FCCA - Qualified Accountant

UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Note	Unrestricted Funds £	Restricted Fixed Asset Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Public Donations	1	176,390	-	176,390	252,910
Gift Aid	1	5,128	-	5,128	3,032
TOTAL INCOMING RESOURCES		181,518	-	181,518	255,942
RESOURCES EXPENDED					
Charitable Activities					
Management & Administration	2	35,342	9,864	45,206	33,985
Governance	3	2,220	-	2,220	2,100
TOTAL RESOURCES EXPENDED		37,562	9,864	47,426	36,085
NET INCOMING/(OUTGOING) RESOURCES		143,956	(9,864)	134,092	219,857
Transfers between funds		(35,628)	35,628	-	-
NET MOVEMENT IN FUNDS		108,328	25,764	134,092	219,857
Fund Balances brought forward	9	712,722	474,473	1,187,195	967,338
FUND BALANCES CARRIED FORWARD	9	821,050	500,237	1,321,287	1,187,195

Sant Baba Joginder Singh Ji Domeli Charitable Trust
BALANCE SHEET AS AT 31 JULY 2023

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	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	4	500,237	474,473
CURRENT ASSETS			
Debtors	6	8,195	2,882
Cash at Bank and in Hand	8	815,285	712,330
		823,480	715,212
LIABILITIES			
Amounts due within one year	7	2,430	2,490
NET CURRENT ASSETS		821,050	712,722
TOTAL ASSETS LESS CURRENT LIABILITIES		1,321,287	1,187,195
FUNDS			
Unrestricted Funds	9	821,050	712,722
Restricted Funds	9	500,237	474,473
TOTAL FUNDS		1,321,287	1,187,195

The financial statements on pages 6 to 12 were approved by the trustees and authorised for issue on 24 May 2024 and signed on their behalf by:

Name: **Edward Gurutegh Singh**

Signed

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP 2019.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when, the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on a straight line basis beginning in the year in which the asset is brought into use on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for assets are:

Land and Buildings	2%
Fixtures and Fittings	15%

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

1 ANALYSIS OF INCOME	Unrestricted	Restricted	2023	2022
	Funds	Funds	£	£
Public Donations	176,390	-	176,390	252,910
Gift Aid	5,128	-	5,128	3,032
TOTAL INCOME	181,518	-	181,518	255,942

2 ANALYSIS OF EXPENDITURE	2023	2022
Management & Administration	£	£
Insurance	1,696	1,552
Utilities	23,475	12,696
Repairs and Maintenance	9,871	9,352
Sundries	300	300
Depreciation	9,864	9,575
Professional Fees	-	510
	45,206	33,985

3 FEES FOR EXAMINATION OF THE ACCOUNTS	2023	2022
	£	£
Independent Examiner's fees	900	840
Assurance services other than Independent Examination	1,320	1,260
	2,220	2,100

4 TANGIBLE FIXED ASSETS	Freehold Land & Buildings	Fixtures & Fittings	Assets under Construction	Total
	£	£	£	£
Cost				
At 1 August 2022	459,862	4,444	51,165	515,471
Additions	-	-	35,628	35,628
At 31 July 2023	459,862	4,444	86,793	551,099
Depreciation				
At 1 August 2022	40,620	378	-	40,998
Depreciation	9,197	667	-	9,864
At 31 July 2023	49,817	1,045	-	50,862
Net book value				
At 31 July 2022	419,242	4,066	51,165	474,473
At 31 July 2023	410,045	3,399	86,793	500,237

5 COMMITMENTS	2023	2022
	£	£
Contracted for, but not provided in the financial statements	-	23,985
Authorised by trustees, but not yet contracted	-	-
	-	23,985

	2023	2022
	£	£
6 DEBTORS AND PREPAYMENTS		
Prepayments	1,567	1,382
Accrued Income	6,628	1,500
	<u>8,195</u>	<u>2,882</u>
	2023	2022
	£	£
7 CREDITORS AND ACCRUALS		
Amounts due within one year:		
Accruals and deferred income	2,430	2,490
	<u>2,430</u>	<u>2,490</u>
	2023	2022
	£	£
8 CASH AT BANK AND IN HAND		
Cash at Bank	815,285	712,330
	<u>815,285</u>	<u>712,330</u>

9 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2023:

	Balance at 1 August 2022	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2023
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	419,242		(9,197)		410,045
Capital Expenditure from Unrestricted Funds	55,231		(667)	35,628	90,192
	<u>474,473</u>	<u>-</u>	<u>(9,864)</u>	<u>35,628</u>	<u>500,237</u>
Unrestricted Funds					
Unrestricted Funds	712,722	181,518	(37,562)	(35,628)	821,050
	<u>712,722</u>	<u>181,518</u>	<u>(37,562)</u>	<u>(35,628)</u>	<u>821,050</u>

10 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2022:

	Balance at 1 August 2021	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2022
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	428,439	-	(9,197)	-	419,242
Capital Expenditure from Unrestricted Funds	-	-	(378)	55,609	55,231
	<u>428,439</u>	<u>-</u>	<u>(9,575)</u>	<u>55,609</u>	<u>474,473</u>
Unrestricted Funds					
Unrestricted Funds	538,899	255,942	(26,510)	(55,609)	712,722
	<u>538,899</u>	<u>255,942</u>	<u>(26,510)</u>	<u>(55,609)</u>	<u>712,722</u>

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Analysis of Net Assets between funds		
Net Current Assets	821,050	-
Fixed Assets	-	500,237
	821,050	500,237

Analysis of Net Assets between funds for the year ended 31 July 2022
 was as follows:

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Net Current Assets	712,722	-
Fixed Assets	-	474,473
	712,722	474,473

12 TRUSTEE REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

13 TRANSACTIONS WITH RELATED PARTIES

During the year, the total amount of donations received from the trustees without conditions was £Nil (2022: £Nil).