

Singh Sabha Gurdwara Birmingham

Charity No. 1203180

Trustees' Report and Unaudited Accounts

31 July 2024

Singh Sabha Gurdwara Birmingham
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The trustees present their report with the unaudited financial statements of the charity for the period ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1203180

Trustees

The following trustees served during the year:

S. Ghag

J.S. Rai

B. Singh

J. Singh

M. Singh

T. Singh

Accountants

BVSC

Latham House

33-34 Paradise Street

Birmingham


B1 2AJ

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to be 'M. Singh', with a horizontal line drawn underneath it.

M. Singh

Trustee

31 July 2024

Trustees' Report

Objectives

The primary objective of Singh Sabha Gurdwara Birmingham, a Charitable Incorporated Organisation (CIO), is to promote and advance the Sikh faith, history, and culture within both the Sikh and wider community in Birmingham and the surrounding areas.

Activities

Singh Sabha Gurdwara Birmingham is committed to promoting the Sikh faith and supporting the local community. It provides a place of worship and a wide range of religious and community-based programmes, including:

- Daily morning and evening prayers
- Weekly congregations:
 - Friday Divan
 - Saturday Asa Di Vaar
 - Sunday Divan
- Special one-off programmes
- Sikh wedding ceremonies and blessing programmes
- Talks and discussions on Sikh scriptures
- Activities specifically for youth, women, and families

In addition, the Gurdwara provides **Langar** (a free community kitchen) to all who attend, in line with Sikh principles of equality and service. The Gurdwara also serves as a space for the community to engage in **Seva** (voluntary service), fostering faith, unity, and mutual support.

Achievements and Performance

During the year, Singh Sabha Gurdwara Birmingham successfully met its objectives by facilitating the activities listed above and expanding its services to meet wider community needs. Key achievements include:

- **Educational Programmes:**
 - Gurmat classes (to learn and understand Sikh scriptures)
 - Tabla classes
- **Community Support:**
 - Toddlers' play group
 - Women's fitness classes
 - Women's yoga sessions
 - Boxing classes
 - Children's fitness sessions

- Gatka (Sikh martial arts) classes

All Gurdwara activities are open to the public and provide substantial benefit to the wider community. They encourage inclusion and engagement among individuals of all ages and backgrounds, with a particular focus on women, children, and youth.

The Gurdwara has a strong and growing congregation. This year saw a notable increase in income, driven by the popularity of wedding programmes and general donations.

Financial Review

Singh Sabha Gurdwara Birmingham became a CIO this year, having previously operated as a Company Limited by Guarantee. Since transitioning to charitable status, the organisation has seen a significant rise in income.

- **Total Income:** £422,000
- **Annual Surplus:** £197,000

Income has been reinvested into the building to improve and expand the facilities, ensuring they meet the needs of the community and support the programmes offered. Looking ahead, the Gurdwara plans to purchase the premises from which it currently operates and is actively saving and fundraising to achieve this goal.

Structure, Governance and Management

Singh Sabha Gurdwara Birmingham operates as a **Charitable Incorporated Organisation (CIO)** with a **Foundation Constitution** as its governing document.

- The CIO must have at least five charity trustees. If this number drops below the minimum, the remaining trustees may act only to appoint new trustees or call a trustee meeting.
- Trustees must be:
 - Over 16 years of age
 - Baptised Sikhs
- Trustees (except the initial appointees) are elected for four-year terms at properly convened meetings.
- The trustees consider the skills, experience, and knowledge required to govern effectively when appointing new members.

The **charity trustees are also the only members** of the CIO. Membership is non-transferable.

A management committee, appointed by the trustees, oversees the **day-to-day running** of the Gurdwara.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Singh Sabha Gurdwara Birmingham

On accounts for the year
ended

31st July 2024

Charity no
(if any)

1203180

Set out on pages

1

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024.

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

Signed:

Date:

30/05/2025

Name:

Sandra Wise

Relevant professional
qualification(s) or body
(if any):

Full member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Address:

124 Beaumont Road, Birmingham, B30 2DX

Singh Sabha Gurdwara Birmingham
Statement of Financial Activities
for the 14 months ended 31 July
2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments			
from:			
Donations and legacies	2	325,572	325,572
Charitable activities	3	96,103	96,103
Total		421,675	421,675
Expenditure on:			
Charitable activities	4	39,585	39,585
Other	5	185,131	185,131
Total		224,716	224,716
Net gains on investments		-	-
Net income	6	196,959	196,959
Transfers between funds		-	-
Net income before other gains/(losses)		196,959	196,959
Other gains and losses			
Net movement in funds		196,959	196,959
Reconciliation of funds:			
Total funds carried forward		196,959	196,959

Singh Sabha Gurdwara Birmingham**Balance Sheet****at 31 July 2024****Charity No. 1203180****2024****£****Fixed assets****Tangible assets**

8	12,676
	<u>12,676</u>

Current assets**Debtors**

9	10,000
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Cash at bank and in hand

174,773

<u>184,773</u>

Creditors: Amount falling due within one year

10	(490)
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Net current assets

<u>184,283</u>

Total assets less current liabilities

<u>196,959</u>

Net assets excluding pension asset or liability

<u>196,959</u>

Total net assets

<u><u>196,959</u></u>

The funds of the charity**Restricted funds**

11

Unrestricted funds

11

General funds

196,959

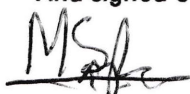
<u>196,959</u>

Reserves

11

Total funds

<u><u>196,959</u></u>

Approved by the trustees on 31 July 2024**And signed on their behalf by:****M. Singh****Trustee****31 July 2024**

1 Accounting policies
Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
--	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor Vehicle	25% Straight Line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Going concerns basis

These accounts have been prepared on a going concern basis.

2 Income from donations and legacies

Unrestricted	Total 2024
£	£
Donations	276,118
Transfer from Company to CIO	49,454
325,572	325,572

3 Income from charitable activities

Unrestricted	Total 2024
£	£
Programme bookings	96,103
96,103	96,103

4 Expenditure on charitable activities

Unrestricted	Total 2024
£	£
<i>Expenditure on charitable activities</i>	
Programme	39,585
Governance costs	
39,585	39,585

5 Other expenditure

Unrestricted	Total 2024
£	£
Motor and travel costs	1,920
Premises costs	160,507
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,225
General administrative costs	17,989
Legal and professional costs	490
185,131	185,131

6 Net income before transfers

2024

This is stated after charging:

£

Depreciation of owned fixed assets

4,225

Independent Examiner's fee

250

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Motor Vehicle	Total
	£	£
Cost or revaluation		
Additions	16,901	16,901
At 31 July 2024	<u>16,901</u>	<u>16,901</u>
Depreciation and impairment		
Depreciation charge for the year	4,225	4,225
At 31 July 2024	<u>4,225</u>	<u>4,225</u>
Net book values		
At 31 July 2024	<u>12,676</u>	<u>12,676</u>

9 Debtors

	2024 £
Other debtors	10,000
	<u>10,000</u>

10 Creditors:
amounts falling due within one year

	2024 £
Accruals	490
	<u>490</u>

11 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2024 £
Restricted funds:			
Unrestricted funds:			
General funds	421,675	(224,716)	196,959
Total funds	<u>421,675</u>	<u>(224,716)</u>	<u>196,959</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	12,676	12,676
Net current assets	184,283	184,283
	<u>196,959</u>	<u>196,959</u>

13 Reconciliation of net debt

	Cash flows	At 31 July
	£	2024
	£	£
Cash and cash equivalents	174,773	174,773
	<u>174,773</u>	<u>174,773</u>
Net debt	<u>174,773</u>	<u>174,773</u>

Singh Sabha Gurdwara Birmingham
Detailed Statement of Financial Activities
for the period ended 31 July 2024

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies		
Donations	276,118	276,118
Transfer from Company to CIO	49,454	49,454
	<u>325,572</u>	<u>325,572</u>
Charitable activities		
Programme bookings	96,103	96,103
	<u>96,103</u>	<u>96,103</u>
Total income and endowments	421,675	421,675
Expenditure on:		
Charitable activities		
Programme costs	39,585	39,585
	<u>39,585</u>	<u>39,585</u>
Total of expenditure on charitable activities	39,585	39,585
Motor and travel costs		
Vehicles - General costs	942	942
Travel and subsistence	978	978
	<u>1,920</u>	<u>1,920</u>
Premises costs		
Rent	81,000	81,000
Light, heat and power	58,502	58,502
Premises cleaning	324	324
Premises repairs and maintenance	20,681	20,681
	<u>160,507</u>	<u>160,507</u>
General administrative costs, including depreciation and amortisation		
Depreciation of Motor Vehicle	4,225	4,225
Bank charges	891	891
Equipment expensed	1,147	1,147
General insurances	903	903
Software, IT support and related costs	1,666	1,666
Stationery and printing	7,297	7,297
Subscriptions	5,040	5,040
Sundry expenses	529	529
Telephone, fax and broadband	516	516
	<u>22,214</u>	<u>22,214</u>

Singh Sabha Gurdwara Birmingham
Detailed Statement of Financial Activities

Legal and professional costs		
Audit/Independent examination fees	250	250
Accountancy and bookkeeping	240	240
	<u>490</u>	<u>490</u>
Total of expenditure of other costs	<u>185,131</u>	<u>185,131</u>
Total expenditure	224,716	224,716
Net gains on investments	-	-
Net income	<u>196,959</u>	<u>196,959</u>
Net income before other gains/(losses)	<u>196,959</u>	<u>196,959</u>
Other Gains	-	-
Net movement in funds	<u>196,959</u>	<u>196,959</u>
Reconciliation of funds:		
Total funds brought forward	-	-
Total funds carried forward	<u>196,959</u>	<u>196,959</u>