

REGISTERED CHARITY NUMBER: 1203393

**GURU NANAK GURDWARA GLOUCESTERSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED DECEMBER 2025**

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FOR THE YEAR ENDED DECEMBER 2025**

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## FOR THE YEAR ENDED DECEMBER 2025

The Trustees present their report with the financial statements of the charity for the period 8 June 2023 to 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The charity operates as a Gurdwara (Sikh place of worship) in line with the tenets of the Sikh faith.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity number</b>	1203472	
<b>Principal Address</b>	1 NETHERIDGE CLOSE HEMPSTED GLOUCESTER GL2 5LE	
<b>Trustees</b>	Gurpreet Kaur	Trustee
	Rajinder Singh Boyal	Trustee
	Harjit Singh	Trustee
	Kuldip Singh Mann	Trustee
	Santokh Singh Jhinger	Trustee

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation, an incorporated charity.

#### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity is a registered charity and is managed day to day by its Trustees.

The charity is in the process of opening a bank account to start operations. Unfortunately, this is taking much longer than anticipated, resulting in operations not commencing in the first accounting period.

### OBJECTIVES AND ACTIVITIES

The Trustees meet regularly every quarter to discuss charity matters, including fundraising, current activities, future events and hold an AGM.

## GURU NANAK GURDWARA GLOUCESTERSHIRE

### REPORT OF THE TRUSTEES

## FOR THE YEAR ENDED DECEMBER 2025

The charity operates as a Gurdwara (Sikh place of worship) in line with the tenets of the Sikh faith.

**ON BEHALF OF THE BOARD:**



Kuldip Singh Mann  
Trustee

22/3/2026

**GURU NANAK GURDWARA GLOUCESTERSHIRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 2025**

2025  
Unrestrict  
ed Funds

	<u>Notes</u>	<u>£</u>
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Charitable activities	2	0
Donations and legacies		0
Other Income		0
<b>Total incoming resources</b>		<u>0</u>
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating funds</b>		
Costs of generating voluntary income	3	0
Other Costs	4	0
Governance costs		0
<b>Total resources expended</b>		<u>0</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		0
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		0
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>0</u></u>

**GURU NANAK GURDWARA GLOUCESTERSHIRE  
BALANCE SHEET  
FOR THE YEAR ENDED DECEMBER 2025**

2025  
Unrestrict  
ed Funds  
£

Notes

**FIXED ASSETS**

Equipment	6	0
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**CURRENT ASSETS**

Debtors		0
Cash at bank and in hand		0
		<hr/> 0

**CREDITORS**

Amounts falling due within one year	7	0
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**NET CURRENT ASSETS**


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0
**TOTAL ASSETS LESS CURRENT LIABILITIES**

0

**NET ASSETS**


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0

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**FUNDS**

Unrestricted funds	8	0
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**TOTAL FUNDS**


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0

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The financial statements were approved by the Board of Trustees on 22 March 2026 and were signed on its behalf by:



Kuldip Singh Mann  
Trustee

**GURU NANAK GURDWARA GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 2025**

**1 ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2000) exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2 ACTIVITIES FOR GENERATING FUNDS**

	2025
	£
Camps & classes	0
	<hr/> 0 <hr/>

The notes form part of these financial statements

## **GURU NANAK GURDWARA GLOUCESTERSHIRE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 2025**

## **3 COSTS OF GENERATING VOLUNTARY INCOME**

	2025
	£
Advertising/Promotional	0
Meals, Langaar	<hr/> 0 <hr/>

				<u>0</u>
<b>4 OTHER COSTS</b>				2025
				£
Vidyala Teaching				<u>0</u>
				<u>0</u>
<b>5 TRUSTEES' REMUNERATION AND BENEFITS</b>				2025
				£
Trustees' remuneration, other benefits or expenses				<u>0</u>
<b>6 FIXED ASSET INVESTMENTS</b>				2025
				£
Equipment				<u>0</u>
There were no investment assets outside the UK.				
<b>7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				2025
				£
Other Creditors				<u>0</u>
<b>8 MOVEMENT IN FUNDS</b>	1/1/25			31/12/25
	£	£		£
<b>Unrestricted funds</b>				
General fund	<u>0</u>	<u>0</u>		<u>0</u>
<b>TOTAL FUNDS</b>	<u>0</u>	<u>0</u>		<u>0</u>
Net movement in funds, included in the above are as follows:				
	Incoming resources	Resources expended	Movement in funds	
	£	£	£	
<b>Unrestricted funds</b>				
General fund	<u>0</u>	<u>0</u>		<u>0</u>
<b>TOTAL FUNDS</b>	<u>0</u>	<u>0</u>		<u>0</u>

The notes form part of these financial statements