

Registered charity number: 271627

**GURU NANAK GURDWARA
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

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Guru Nanak Gurdwara
Year Ended 28th February 2022

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Guru Nanak Gurdwara
Charity Information as at 28th February 2022

Charity name

Guru Nanak Gurdwara

Charity number

271627

Principal address

Guru Nanak Gurdwara Luton
2a Dallow Road
Luton
Bedfordshire
LU1 1LY

Trustees

Mr. Balwinder Singh (President)
Mr. Gurpal Singh Binning (Vice President)
Mr. Santokh Singh Mahal (Assistant Secretary)
Mr. Avtar Singh (Treasurer)
Mr. Baldev Singh Marvaha (Assistant Treasurer)
Mrs. Manjit Kaur Sander (Stage Secretary)
Mr. Joginder Singh (Building Maintenance)
Mr. Jagjit Singh (Sports Secretary)
Mr. Mota Singh Kalair (Education Secretary)
Mrs. Amarjit Kaur Sanghera (Kitchen)
Mrs. Parmjit Kaur Samra (Kitchen)
Mrs. Kuldip Kaur (Kitchen)
Mr. Gurbachan Singh Rana (Kitchen)

Mr. Pavitar Singh
Mr. Nirman Singh Gill
Mr. Tejpartap Singh Sahota
Mr. Kuldip Singh
Mr. Hardeep Singh Kullar

Independent examiner

Samson Akinola, FCCA

Chartered Certified Accountants
7 George Street West
Luton
Bedfordshire
LU1 2BJ

Guru Nanak Gurdwara **Trustees Annual Report**

History, objectives, and activities of the Charity

In the constitution, it was believed the cohesion and togetherness of the members of the Sikh faith in Luton required addressing. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include.

- a) To bring together members of the Sikh community in Luton for deeper dialogue and co-operation
- b) To increase understanding and trust within the Sikh community, building on the common ground between them yet respecting the unique contribution that each brings
- c) To work towards greater social cohesion and community integration in Luton
- d) To provide a place of worship for members of the local Sikh community

Management and Governance arrangements

The constitution provides for a minimum of five trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, and the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Trustees Annual Report

Current Year

The Executive Committee has worked to keep the day-to-day activities of the Charity continuing smoothly in line with the Charity Constitution. This has included the following:

- Organise the celebration and marking of major events and dates in the Sikh Calendar.
- Supporting the Members (Sadh Sangat) events such as celebrations marking new births, birthdays, engagements, marriages, and general well-being of families.
- Support members with the religious formality of deaths.
- Providing members with documents required for regulatory authorities.
- Provide school children and teachers, from Bedfordshire and Hertfordshire, with Sikh religious education during numerous visits.
- Kept close relationship with local authorities and communities including the police and the council.
- Supported the Police Community Cohesion, Community Safety, Crime Reduction, and Counter Terrorism Teams. Provided education on Sikh activities and religion on their regular visits.
- Many of the required statutory certifications were obtained through the relevant bodies.
- Organise the weekly events including Sunday Prayer Day, the Senior Citizens Day Centre, Music, Punjabi, and Sikh history classes for the children.
- Turban tying events and competitions held for children.
- Support Sikhi Camp events during school holidays for children.
- Arrange for the Gurdwara (Sikh Temple) to be open every day to all, including non-Sikh communities, to drop in at will and to suit the individual.
- Provide a place for community social gatherings.
- Started the Luton Sikh Soup Kitchen serving over 100 hot meals and bags of food each Sunday.
- Involved in various onsite and offsite COVID Vaccine events to address vaccine hesitancy.

- Completion of new build project and demolition of the existing site.

Future Plans

Continue and strengthen the regular activities that are the foundation of the charity as outlined above.

Grow the funding sources of the charity in support of ensuring the Luton Sikh Community, Panjabi Community, and Local Community benefit from specific service provisions at the Gurdwara.

Organise the first-ever Vaisakhi Nagar Kirtan in April 2022.

Completion of the car park, secure boundary fencing and a new gate for the site.

Financial review and reserves

The net incoming resources for the year was a gain of £847,857 (2021 - £299,257). At the end of the financial year, the reserves were £3,505,343 (2021 - £2,730,272) of unrestricted funds and £198,614 (2021 £198,614) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditures.

The reserves policy is to have reserves available in order to ensure the day-to-day operation continues into the foreseeable future.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the charity, the results of these operations or the state of affairs of the charity in the financial year subsequent to the financial year ended 28th February 2022.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the trustees are required to:

- o Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which 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 2016. 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.

Independent examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the trust in the following year.

Signed on behalf of the trustees

..... **Mr. Balwinder Singh - President**

Date:

15th November 2022

GURU NANAK GURDWARA		Charity No	271627		
Annual accounts for the period					
Period start date	01/03/2021	To	Period end date	28/02/2022	

Section A Statement of financial activities .

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income					
Income and endowments from:					
Donations and legacies	692,265	-	-	692,265	247,282
Charitable activities	-	-	-	-	-
Other trading activities - Car parking	18,246	-	-	18,246	21,870
Other income - HMRC refunds	137,327	-	-	137,327	28,112
Separate material item of income	-	-	-	-	-
Other - Interest	19	-	-	19	1,993
Total	847,857	-	-	847,857	299,257
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	18,916	-	-	18,916	22,573
Separate -					
Other	32,241	-	-	32,241	32,195
Total	51,157	-	-	51,157	54,768
Net income/(expenditure) before tax for the reporting period	796,700	-	-	796,700	244,489
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	796,700	-	-	796,700	244,489
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	796,700	-	-	796,700	244,489
Extraordinary items - Old Building & F&F written down	- 21,629	-	-	- 21,629	- 633,510
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	775,071	-	-	775,071	- 389,021
Reconciliation of funds:					
Total funds brought forward	2,730,272	-	-	2,730,272	3,119,293
Total funds carried forward	3,505,343	-	-	3,505,343	2,730,272

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Tangible assets (Note 9)		-	-	-	21,629
New Building	4,370,900	-	-	4,370,900	2,133,851
<i>Total fixed assets</i>	4,370,900	-	-	4,370,900	2,155,480
Current assets					
Cash at bank and in hand	203,709	-	-	203,709	2,871,719
<i>Total current assets</i>	203,709	-	-	203,709	2,871,719
Creditors: amounts falling due within one year (Note 10)	3,650	-	-	3,650	14,555
<i>Net current assets/(liabilities)</i>	200,059	-	-	200,059	2,857,164
<i>Total assets less current liabilities</i>	4,570,959	-	-	4,570,959	5,012,644
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<i>Total net assets or liabilities</i>	4,570,959	-	-	4,570,959	5,012,644
Funds of the Charity					
Restricted income funds (Note 4)	-			-	-
Unrestricted funds	4,570,959		-	4,570,959	2,730,272
Revaluation reserve				-	
Fair value reserve					
<i>Total funds</i>	4,570,959	-	-	4,570,959	2,730,272

Signed by one or two trustees.

Print Name

Date of
approval
dd/mm/yyyy

Signature of Trustee Member

Signature

Date
dd/mm/yyyy

Print name

Guru Nanak Gurdwara
Year Ended 28th February 2022

1. Accounting policies

- a) The accounts have been prepared in accordance with the 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 with the Charities Act 2011.
- b) Recognition of Income - there are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources and monetary value can be measured with sufficient reliability.
- c) Investment income is recorded when receivable
- d) All expenditure is included in the accounts on an accrual basis. Irrecoverable VAT is charged to the SOFA as incurred.
- e) The restricted funds of the charity are expendable funds that are regularly increased or retained as capital at the trustees' discretion.
- f) All capital-related expenditure costing more than £5000 is capitalized. Depreciation on fixtures and fittings is charged on a 15% reducing balance method.
- g) The charity updated its depreciation policy during the year. This is to ensure that all fixed assets are appropriately depreciated in the charity accounts. To this end, all charity buildings are to be depreciated at an annual rate of 5%, from the 2022-year end accounts and the depreciation on the building is to be charged to the Statement of Financial Activities (SoFA) as per other Fixed assets depreciation.

2. Taxation

Guru Nanak Gurdwara is a registered charity and accordingly is exempt from taxation on its income and gains where they apply to charitable purposes.

3. Restricted

The restricted donations in the current year and the previous year represent income from donations to the Guru Nanak Gurdwara restricted funds only.

4. Analysis of employee costs

		2022	2021
		£	£
Salaries		18,913	8,063
Total		18,916	8,063

The number of part-time employees during the year was sixteen (2022 - sixteen).

5. Related Party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year (2021 £nil)

6. Analysis of Charitable expenditure

The charity has undertaken direct activity to meet its charitable purposes. The following is the analysis of the charity's direct expenditure:

	2022 Unrestricted	2022 Restricted	2021 Total
	£	£	£
Wages	18,916	-	8,063
Coach hire/food and travel expenses	-	-	
Sponsorship		-	
Donations		-	14,510
Tv License	-	-	
Music/Camp and Events		-	
Fireworks		-	
Total	18,916	-	22,573

7. Governance costs

Governance costs, consisting of the rent, rates, and other day-to-day administrative expenses are split between charitable activity and governance on an actual or equal estimated basis. This is because it is difficult to estimate the expense attributable to each activity. Support costs apportioned to the different aims of the charity are shown in the note below.

		2022	2022	2022	2021
	Basis of	£	£	£	£
	Apportionment	Unrestricted	Restricted	Total	Total
Office costs and bank charges	Actual	2,330	-	2,330	588
Light, heat, and rates	Actual	16,294	-	16,294	21,585
Repairs and maintenance	Actual		-		2,050
Insurance	Actual	3,046	-	3,046	1,592
Advertising	Actual				360
Telephone and fax	Actual	852	-	852	71
Sundry Equip, drink & motor	Actual	2,597		2,597	931
Legal & professional fees	Actual	4,871	-	4,871	1200
Depreciation	Actual	3,244		3,244	637,327
Total		33,234	-	33,234	665,704

8. The resources expended by the charity include:

	2022	2021
Independent examiner's fee	1400	1200
Total	1400	1200

9. Tangible Fixed Assets

Movement on the charity's tangible fixed assets was:

	Fixtures and Fittings	Freehold Land and Buildings	TOTAL
Cost			
At 1 st March 2021	77,639	2,133,851	2,211,490
Additions	-	2,237,049	2,237,049
Disposals	-	-	-
At 28th February 2022	77,639	4,370,900	4,448,539
Depreciation			
At 1 st March 2021	56,009	-	56,009
Depreciation charge	3,244	-	3,244
Depreciation disposals	-	-	-
At 28th February 2022	59,253	-	59,253
Net Book Value			
At 1 st March 2021	21,630	2,133,851	2,155,481
At 28th February 2022	18,386	4,370,900	4,389,286

10. Analysis of Creditors

	2022	2021
Independent examiner's fee	1,400	1,200
Light and heat	1705	1,705
Telephone	50	50
Building works	11,400	11400
Total	14,555	14,355

Independent Examiner's Report to the Trustees of Guru Nanak Gurdwara

I report on the accounts of the Charity for the year ended 28th February 2022 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true or fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:

to keep proper accounting records in accordance with section 130 of the Charities Act; and
to prepare accounts that accord with the accounting records and comply with the
accounting requirements of the Charities Act have not been met or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of
the account to be reached.

- (3) These accounts and reports have not been audited.

Samson Akinola

Samson Akinola, FCCA
Chartered Certified Accountant.
7 George Street West
Luton
Bedfordshire
LU1 2BJ

Dated: 23/11/2022