

Registered charity number: 271627

**GURU NANAK GURDWARA
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

Guru Nanak Gurdwara
Year Ended 28th February 2023

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Guru Nanak Gurdwara
Charity Information as of 28th February 2023

Charity name

Guru Nanak Gurdwara

Charity number

271627

Principal address

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

Trustees

Mr. Kuldip Singh Sander (President)
Mr. Jasvinder Singh Nagra (Vice President)
Mr. Mrs. Mandeep Kaur Sangha (General Secretary)
Mr. Gurjeet Singh Malhotra (Assistant General Secretary)
Mr. Jagta Singh Rai (Stage Secretary)
Mr. Hardip Singh Walia (Treasurer)
Mr. Surjeet Singh Kalsi (Treasurer)
Mrs. Kawaljeet Kaur Dabb (Education Secretary)
Mrs. Avneet Kaur Aulakh (Education)
Mr. Gopal Singh Dhami (Building control)
Mr. Jatender Singh Marvaha (Technical Secretary)
Mr. Dalbagh Singh (Member)
Mr. Gurwant Singh (Member)
Mr. Jaswinder Singh Chokker (Member)
Mr. Karl Takhat Singh Solanki (Member)
Mr. Amarjit Singh Ryatt
Mr. Raminder Singh Sidhu
Mr. Sahib Singh Hundal
Mr. Kuldip Singh
Mr. Teja Singh Aulakh

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

On inception, 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 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 cooperation
- b) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which 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 approval by the 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

Current Year

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

- The Gurdwara was closed much of the time due to the Covid 19 virus, When permitted, in line with the regulations, the Gurdwara was re-opened with very limited service and has been very difficult.
- Organise the celebration and marking of major events and dates in the Sikh Calendar.
- Supporting the Member's (Sadh Sangat) events such as celebrations marking new births, birthdays, engagements, marriages and the general well-being of families.
- Support members with the religious formality of deaths.
- Providing members with documents required for regulatory authorities.
- School children and teachers, from Bedfordshire and Hertfordshire, for Sikh religious education during visits have been limited,
- Kept close relationships 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 the 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 daily to all, including non-Sikh communities, to drop in at will and suit the individual.
- Provide a place for community social gatherings. Social Gatherings, and the Day The Centre has been mostly closed.
- Funded member visits to support protests of interest to the Sikh Community.
- The working environment during the year has been positive resulting in good progress on the New Building project.
- Having initiated the project successfully, the congregation moved into its new purpose-built place of worship in Dec 2021.
- The building is now fully operational, and functions as intended, allowing for the demolishing of the old structure which was vacated.
- The Executive Committee would like to thank the Sadh Sangat (Sikh Community) for their moral support, advice, time and extraordinary financial support for the new building project

Future Plans

- Continue and strengthen the regular activities that are the foundation of the charity as outlined above with the COVID-19 difficulties.
- Finalise the New Build project and arrange the smooth transition and occupation of the new building.
- Continue to keep the project to plan and budget in regard to final costs.
- Take a view on how the charity can further support the community in a post-COVID world.

Financial review and reserves

The net incoming resources for the year was a gain of £432,632 (2022 - £847,857). At the end of the financial year, the reserves of unrestricted funds were £3,733,394 (2022 - £3,505,343). 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 2023.

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. Kuldip Singh Sander- President**

Date:

22/11/2023

GURU NANAK GURDWARA		Charity No	271627	
Annual accounts for the period				
Period start date	01/03/2022	To	Period end date	28/02/2023

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	339,389	-	-	339,389	692,265
Charitable activities	-	-	-	-	-
Other trading activities - Car parking	18,196	-	-	18,196	18,246
Other income - HMRC refunds	61,136	-	-	61,136	137,327
Recredited double payment	13,524	-	-	13,524	-
Other - Interest	387	-	-	387	19
Total	432,632	-	-	432,632	847,857
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	3,856	-	-	3,856	18,916
Loan Repayment	-	-	-	-	-
Other	197,476	-	-	197,476	35,490
Total	201,332	-	-	201,332	54,406
Net income/(expenditure) before tax for the reporting period	231,300	-	-	231,300	793,451
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	231,300	-	-	231,300	793,451
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	231,300	-	-	231,300	793,451
Extraordinary Items - Old Building & F&F written down	-	-	-	-	21,629
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	231,300	-	-	231,300	771,822
Reconciliation of funds:					
Total funds brought forward	3,502,094	-	-	3,502,094	2,730,272
Total funds carried forward	3,733,394	-	-	3,733,394	3,502,094

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)					
New Building	4,484,576	-	-	4,484,576	4,370,900
	-	-	-	-	-
Total fixed assets	4,484,576	-	-	4,484,576	4,370,900
Current assets					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Cash at bank and in hand	273,174	-	-	273,174	203,709
Total current assets	273,174	-	-	273,174	203,709
Creditors: amounts falling due within one year (Note 10)	8,021	-	-	8,021	6,900
	-	-	-	-	-
Net current assets/(liabilities)	265,153	-	-	265,153	196,809
Total assets less current liabilities	4,749,729	-	-	4,749,729	4,567,709
Creditors: amounts falling due after one year	817,720	-	-	817,720	-
Provisions for liabilities	-	-	-	-	-
	-	-	-	-	-
Total net assets or liabilities	3,932,009	-	-	3,932,009	4,567,709
Funds of the Charity					
	-	-	-	-	-
Restricted income funds (Note 4)					
	-	-	-	-	-
Unrestricted funds	3,932,009	-	-	3,932,009	4,567,709
Revaluation reserve					
	-	-	-	-	-
Fair value reserve					
	-	-	-	-	-
Total funds	3,932,009	-	-	3,932,009	4,567,709

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 2023

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 - These 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 expenditures costing more than £5000 are 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 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

		2023	2022
		£	£
Salaries		32,183	18,913
Total		32,183	18,913

The number of part-time employees during the year was sixteen (2023 - sixteen).

5. Related Party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year (2022 £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:

	2023 Unrestricted	2023 Restricted	2022 Total
	£	£	£
Wages	3,856	-	18,916
Coach hire/food and travel expenses	-	-	
Sponsorship		-	-
Donations		-	-
Tv License	-	-	
Music/Camp and Events		-	
Fireworks		-	
Total	3,856	-	18,916

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.

		2023		2022
	Basis of	£	£	£
	Apportionment	Unrestricted		Total
Office costs and bank charges	Actual	29,976	-	2,330
Light, heat, and rates	Actual	87,218	-	16,294
Repairs and maintenance	Actual	8,748	-	
Insurance	Actual	1,451	-	3,046
Advertising	Actual			
Telephone and fax	Actual	685	-	852
Sundry Equip, drink & motor	Actual	7,910		2,597
Legal & professional fees	Actual	2,520	-	10,371
Depreciation	Actual	972		21,629
Total		139,480	-	57,119

8. The resources expended by the charity include:

	2023	2022
Independent examiner's fee	2,520	1,400
Total	2,520	1,400

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 2022		4,370,900	4,370,900
Additions	5,400	109,248	114,648
Disposals	-	-	-
At 28th February 2023	5,400	4,480,148	4,485,548
Depreciation			
At 1 st March 2022		-	
Depreciation charge	972	-	972
Depreciation disposals	-	-	-
At 28th February 2023	972	-	972
Net Book Value			
At 1 st March 2022		4,370,900	4,370,900
At 28th February 2023	4,428	4,480,148	4,484,576

10. Analysis of Creditors

	2023	2022
Independent examiner's fee	2,520	1,400
Light and heat		1,705
Telephone		50
Building works		11,400
Total	2,520	14,555

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 2023 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, FCCA
Chartered Certified Accountant.
7 George Street West
Luton
Bedfordshire
LU1 2BJ

Dated: 22/11/2023