

Registered Charity no. 273483

**NANAKSAR SATSANG SABHA  
GURDWARA NANAKSAR**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2023**

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# **NANKSAR SATSANG SABHA GURDWARA NANKSAR**

The Trustees present their annual Report and Financial Statements for the year ended 31 March 2023.

## **Reference and Administrative Information**

Charity name: Nanaksar Satsang Sabha - Gurdwara Nanaksar

Charity registration number: 273483

Registered Office and  
Operational address: Waterloo Road, Smethwick,  
West Midlands B66 4JS

Trustees: Gurdial Singh Dhatt (President)  
Jagtar Singh Marway (Chair)  
Amarjeet Singh Jutla  
Avtar Singh Kaira  
Gian Singh Kandola

Bank: Barclays Bank

Chartered Accountant: Anil Mandair B.A.(Hons) F.C.C.A.

# **NANAKSAR SATSANG SABHA GURDWARA NANAKSAR TRUSTEES REPORT**

## **Structure, governance and management**

### **Governing document**

The constitution of Nanaksar as a charitable organisation was adopted on 25 March 1977 as amended on 25 June 1983.

Nanaksar was registered as a charity with the Charity Commission on 1 June 1977. The constitution governing document is lodged with the Charity Commission and governs the objectives, activities and aims of Nanaksar and how the trustees are appointed.

### **Recruitment and appointment of Trustees**

Charity Trustees for the purposes of charity law are appointed in accordance with the governing document and constitution of Nanaksar.

The trustees give their time voluntarily and receive no benefits from the charity.

### **Objectives and activities**

#### **Aims**

The aims of the charity are summarised as follows.

To advance the Sikh faith in the Smethwick area for the benefit of the public. In particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Sikh faith to enlighten others.

To advance education and to provide facilities in the interest of social welfare. This is with the objective of improving the conditions of life for all residents of the Smethwick area and the neighbourhood. This is done by the provision, maintenance and management of the Gurdwara facilities.

#### **Objectives**

Our objectives are set to reflect our Sikh faith and community aims.

The objectives of the Gurdwara are carried out by ensuring consideration is given to the Charity Commission's general guidance on public benefit and in particular the guidance on the advancement of religion for the public benefit.

The routine described below is undertaken daily at all the Nanaksar Charity sites around the world. Subject to local time considerations, the daily programmes are very similar and undertaken daily without exception including weekends, national holidays and all bank holidays. All services at Nanaksar are

conducted by unpaid volunteers. Volunteers are an important resource in both our faith and community activities.

## **Risk Management**

The Trustees have assessed the risks that Nanaksar faces and drawn up a list of the major risks by area of activity. This takes into account the nature of these risks, the likelihood of these risks happening, and the measures taken to manage them. The trustees regularly review this list at periodic meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage these risks that have been identified. Adequate insurance cover is in place and policies adopted by the Nanaksar Gurdwara are regularly reviewed and updated.

## **Activities and Achievements**

### **How our activities deliver public benefits**

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our Gurdwara and the wider community of Smethwick.

The basic daily routine at the Birmingham site comprises the following:

Recital of Sukhmani Sahib Ji from 1:45 a.m. (prayers)  
Keertan from 3:15 a.m. to 6:45 a.m. (Morning prayers and hymns)  
Katha, Rehras & Keertan from 4:15 p.m. to 8:45 p.m. (lecture, evening prayers and hymns)

The following festivals are regularly celebrated at this and all Nanaksar Gurdwara sites around the world:

The festivals celebrated:

- All Pooranmashis (the full moon of each month)
- All Sangrands (First day of the Indian calendar month)
- Guru Nanak Dev Ji's birthday (First guru)
- Martyrdom of Guru Arjan Dev Ji (Fifth Guru)
- Martyrdom of Guru Teg Bahadur Ji (Ninth Guru)
- Guru Gobind Singh Ji's birthday (Tenth Guru)
- Bursi Baba Nand Singh Ji (Anniversary of the memorial of the Founder of Nanaksar Gurdwara)
- Bursi Baba Isher Singh Ji (Anniversary of the memorial of the second in line following the loss of the Founder)
- Vaisakhi (Creation of the baptised Sikh faith celebrated at harvest time)
- Divali (Festival of Light)

The above comprises the minimum ceremonies held at the Gurdwara. Other auspicious events and occasions may also be celebrated subject to demand from the congregation.

## **Achievements**

The original Gurdwara premises acquired in 1981 were extended in 1994. Despite the extended premises, the congregation size has continued to increase. Nonetheless, the large congregation sizes have been accommodated on each festival day with full langar (congregational food) being served during meal times on each of these days. This is despite the fact that no food preparation is undertaken on site for visitors to the Gurdwara. All the catering for the congregation and the resident 'behanghams' (priests/monks) is continuing to be provided, unsolicited without any charge by devotees in the local community and by some devotees visiting Nanaksar Gurdwara on the festival days. Consequently, the support from the local community and from further a field continues to be strong and stable.

In view of the continuing support for and interest in the Gurdwara's activities from the congregation and the local community, the Trustees laid plans to extend the Gurdwara premises. The plans included a further extension to the main congregation hall, enlargement of the dining hall and a new hall with adjoining classrooms offering better facilities for the annual Sikh Gurmat Camps. These new facilities will be invaluable for the teaching of Gurmukhi and Sikhism to the growing number of children and young adults who wish to learn the Sikh scriptures, keertan (Sikh devotional singing), Sikh history and the Punjabi language. To date this objective has fundamentally been achieved with the planned works now completed.

Whilst the children are taught Gurmukhi (Punjabi), Sikh values and religious practices, they are also encouraged to appreciate, understand and respect other religions and beliefs. This has been achieved through organising one week long 'Gurmat' Camp during the school holiday periods. These camps provide an opportunity to gain first hand practical experience of how a Sikh should live his/her life. The participants are shown the daily routine they should aspire to live by, a balance between praying and living within the Sikh practices and values together with an understanding of, and respect for other religious beliefs and communities. Prominent leaders from other faiths are invited to speak and join in our ceremonies. The children also undertake visits to other religious establishments and see how other faiths are practised and join in their religious services where permitted. Discussion groups are organised between children from multi-faith communities to further encourage understanding and tolerance of each other's faiths.

The children from the local community are also tutored to take GCSE examinations in Punjabi. The record of achievement by children sitting these examinations is impressive with the majority of children passing on their first attempt.

The enormous support required to organise the 'Gurmat' camps and the teaching of activities for the children is again provided by unpaid volunteers from the local community and the supporters of the Gurdwara. Some of these volunteers also produce or provide, without charge, all materials required to teach the children. We are therefore deeply indebted to their dedication and generosity in making themselves available on a regular basis. It is because of

this support that we have been able to run the 'Gurmat' camps more than once a year to meet the growing demand from the congregations for such activities for our children. We plan to continue running these camps during the Easter and Christmas school breaks in addition to the summer holiday break.

## **Finance review**

The accounts for Nanaksar Satsang Sabha are attached to this Report. It has been a successful year in which the donations received by the Gurdwara has been attributed to the generosity of its visitors.

The trustees acknowledge that all the Gurdwara's activities continue to be paid wholly from totally unsolicited donations from the members of the Sabha, the congregation and the general public visiting Nanaksar. It is worth noting that unlike many other religious or charitable organisations, Nanaksar Gurdwara has not been reliant upon any grant funding from Birmingham City Council, Sandwell Council or any other public bodies to date.

The Gurdwara has thus far not needed to employ any paid administrative staff. The Trustees are therefore most grateful and indebted to the many unpaid volunteers and the members of the Executive Committee for their continued support in discharging all the necessary management and administrative tasks in the running of the Gurdwara.

## **Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and U.K. Accounting Standards (U.K. Generally Accepted Accounting Practice).

There is a legal requirement to prepare financial statements for each 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 for that period.

In preparing the financial statements the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a going concern basis unless it is not appropriate to assume that the charity will not continue on that basis.

The trustees are responsible for:

- Keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with Charity regulations.
- For safeguarding the assets of the charity.
- Taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

**Approved by the Trustees and signed on its behalf by:**

**Gurdial Singh Dhatt (President)**

**23 February 2024**



## **ACCOUNTANTS REPORT TO NANAKSAR SATSANG SABHA**

### **Independent examiner's report to the trustees of Nanaksar Satsang Sabha**

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 10 to 14.

#### **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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of 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 and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with 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 accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 accounts to be reached.

**Anil Mandair B.A.(Hons) F.C.C.A.**

**Association of Chartered Certified Accountants**

**23 February 2024**

**NANAKSAR SATSANG SABHA  
GURDWARA NANAKSAR**  
**Statement of financial activities for the year ended  
31 March 2023**

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>Incoming Resources</b>			
<b>Incoming resources from</b>			
<b>Charitable Activities:</b>			
Voluntary income	1	351,723	322,670
<b>Activities for generating funds:</b>			
Interest received		3,666	117
Rent received		<u>59,464</u>	<u>57,167</u>
<b>Total incoming resources</b>		<b>414,853</b>	<b>379,954</b>
 <b>Resources expended</b>			
Travel		4,155	1,825
Rates and water		4,898	3,723
Energy		29,476	19,674
Telephones		982	799
Repairs and maintenance		5,724	13,596
Insurance		4,756	3,761
Sundry expenses		<u>168</u>	<u>360</u>
<b>Total resources expended</b>		<b><u>50,159</u></b>	<b><u>43,738</u></b>
<b>Net incomings for the year and</b>			
<b>Net movement in funds</b>		<b><u>364,694</u></b>	<b><u>336,216</u></b>
 <b>Reconciliation of funds</b>			
Total Funds brought forward		<u>3,459,541</u>	<u>3,123,325</u>
Total Funds carried forward	6	<b><u>3,824,235</u></b>	<b><u>3,459,541</u></b>

**NANAKSAR SATSANG SABHA**  
**GURDWARA NANAKSAR**  
**Balance sheet as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	3	1,701,618	1,701,618
<b>Current Assets</b>			
Debtors	4	41,080	40,707
Cash at bank and in hand		<u>2,086,377</u>	<u>1,723,746</u>
		2,127,457	1,764,453
Creditors: amounts falling due Within one year	5	<u>(4,840)</u>	<u>(6,530)</u>
<b>Net Current Assets</b>		<u>2,122,617</u>	<u>1,757,923</u>
<b>Net Assets</b>		<u><b>3,824,235</b></u>	<u><b>3,459,541</b></u>
<b>Unrestricted Funds</b>			
General Funds	6	<u>3,824,235</u>	<u>3,459,541</u>
<b>Total Funds</b>	6	<u><b>3,824,235</b></u>	<u><b>3,459,541</b></u>

# **Notes forming part of the Financial Statements for the year ended 31 March 2023**

## **1 Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

### **(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities.

### **(b) Fund Accounting**

- Unrestricted general funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds normally earmarked for a particular purpose.

### **(c) Incoming resources**

All incoming resources are included within the Statement of Financial Activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included within these accounts.

### **(d) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

### **(e) Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors. Renovation works have not been capitalised and are funded from the unrestricted funds available to the Sabha.

Freehold land and buildings are not depreciated as they are deemed to have an infinite estimated useful life.

## 2 Taxation

As a registered charity Nanaksar Satsang Sabha is exempt from taxation on income and gains to the extent that these are applied to its charitable objects. No taxation charges have arisen in respect of the charity during the year.

## 3 Tangible Fixed Assets

	Freehold land & buildings £
<b>Cost</b>	
At 1 April 2022	1,922,408
Additions	<u>0</u>
At 31 March 2023	<u>1,922,408</u>
<b>Depreciation</b>	
At 1 April 2022	220,790
Charge for the year	<u>0</u>
At 31 March 2023	<u>220,790</u>
<b>Net Book Value</b>	
At 31 March 2023	<u>1,701,618</u>
At 31 March 2022	<u>1,701,618</u>

## 4 Debtors

	2023 £	2022 £
Accrued income	<u>41,080</u>	<u>40,707</u>

**5 Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	<u>4,840</u>	<u>6,530</u>

**6 Movement in Funds**

	<b>General Fund £</b>
Balance at 1 April 2022	3,459,541
Net movement in Funds for the year	<u>364,694</u>
Balance at 31 March 2023	<u><b>3,824,235</b></u>

General funds are unrestricted and available for use at the discretion of the trustees in furtherance of the general objectives of the charity.