



SRI GURU SINGH SABHA SOUTHALL

Annual Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

CHARITY NUMBER: 280707

SRI GURU SINGH SABHA SOUTHALL

Financial Statements YEAR ENDED 31 DECEMBER 2021

CONTENTS	PAGE
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 to 8
Independent Auditor's report to the trustees	9 to 11
Statement of Financial Activities	12
Statement of Financial Position	13
Cash Flow Statement	14
Notes to the Accounts	15 to 22

SRI GURU SINGH SABHA SOUTHALL

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS YEAR ENDED 31 DECEMBER 2021

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Sri Guru Singh Sabha Southall

Charity Registration Number 280707

Principal Office 2-8 Park Avenue
Southall
Middlesex
UB1 3AG

Registered Office 2-8 Park Avenue
Southall
Middlesex
UB1 3AG

The Trustees

The trustees who served the charity during the period were as follows:

Holding Trustees

1. Mr Bahwant Singh Gill, Holding Trustee
2. Mr Amarjit Singh Dassan, Holding Trustee

Managing Trustees

1. Mr Himmat Singh Sohi
2. Mr Kulwant Singh Bhinder
3. Mr Harmeet Singh Gill
4. Mr Jitpal Singh Sahota
5. Mr Sohan Singh Sumra
6. Mr Navraj Singh Cheema
7. Mr Gurmell Singh Mailhi
8. Mr Gursharan Singh Mand
9. Mr Prabhjot Singh Thind
10. Mrs Surjit Kaur Bassi
11. Mr Didar Singh Randhawa
12. Mr Surinder Singh Purewal
13. Mr Surinder Singh Dharti
14. Mr Harjit Singh Sarpanch
15. Dr Parvinder Singh Garcha
16. Mrs Tej Kaur Grewal
17. Dr Davinderpal Singh Kooner
18. Mr Prem Singh Dhandee
19. Mr Sukhdev Singh Aujla
20. Mr Sukhdeep Singh Gill
21. Mr Manjit Singh

Auditor

RSA Associates
Accountants & Registered Auditors
First Floor
30 Merrick Road
Southall
Middlesex
England
UB2 4AU

The Trustees

With effect from 02/10/2022 the following trustees now serve the Charity:

Managing Trustees

1. Himmat Singh Sohi- President
2. Kulwant Singh Bhinder- Vice President
3. Harmeet Singh Gill- General Secretary
4. Jagdish Kaur Lall- Joint General Secretary
5. Jitpal Singh Sahota- Treasurer
6. Dr Davinderpal Singh Kooner- Joint Treasurer
7. Harpreet Kaur Bains- Asst. Treasurer
8. Manjit Singh- Stage Secretary
9. Harjit Singh Ponalch- Stage Secretary
10. Balpreet Kaur- Welfare & Safeguarding
11. Gulzar Singh Chatrath- Estates Management
12. Dr Parvinder Singh Garcha- Education, Health & Wellbeing
13. Bibi Tej Kaur- Mael Gael Chairwomen
14. Sukhdev Singh Aujla- Havelock Road Incharge
15. Sukhdeep Singh Gill- Committee Member
16. Pritam Singh Sahota- Sports Secretary
17. Karanveer Singh Rai- IT & Social Media
18. Bhajan Singh Sidana- Social & Cultural Secretary
19. Jarnail Singh- Operations In Charge
20. Mansukhbir Singh Johal- Legal Advisor to the President
21. Harbans Singh Kalsi- Estates Management

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2021

Trustees Report

The Managing Trustees present their report with the financial statements of the Charity for the year ended 31 December 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Sabha is an unincorporated body (Sikh Faith Charity). The Governing document (Constitution) of the Sabha (Charity) is that as adopted on 4th April 1970 (amended 11th February 1979) as amended by a scheme of the High Court of Justice (Chancery Division) on 13th October 1993 as amended on 17 November 1996 and as amended on 7th March 2010; and last amended by High Court Order on 20th December 2010.



As the Charity is an unincorporated body, the Holding Trustees act as the custodian of the charity's freehold properties.

Recruitment and appointment of Managing Trustees.

Managing Trustees of the charity are elected every 3 years. The Membership & Election Committee is responsible for assessing the eligibility of candidates to stand for election ensuring compliance with the Sabha's constitution, conducting the election, scrutinising the ballot and hand the results to the General Secretary.

Induction and training of new Managing Trustees.

The Managing Trustees are given adequate support to manage the Sabha's activities in compliance with the Sabha's constitution.

Risk Management

The Managing 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 Managing Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. Risks which are identified are dealt with appropriately including insurance cover being taken where feasible.

The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the risks.

Management have identified that the misappropriation of charity assets may also be a risk, but this is mitigated by various controls which have therefore minimised this risk.

The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the charity to continue in its activities.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND AIMS

The objective of the Sabha shall be the advancement of the Sikh religion. In furtherance of that objective but not otherwise the Sabha may:

- Establish one or more centres for religious worship and associated ancillary educational and cultural activities.
- Establish a Library of books in English and Punjabi concerned with religious social or educational matters.
- Offer Prizes, awards scholarships and stipends in connection with the Sikh religion studies.
- Sponsor and aid the publication of religious literature and carrying out of religious instruction.
- Establish nurseries and educational institutions in connection with the Sikh Religion
- Establish any other project that can aid the community to promote the Sikh culture.
- Establish new and up-to-date facilities e.g. ICT training to promote the Sikh religion and Punjabi language.
- Provide free board and lodging to persons in necessitous circumstances provided they do not infringe the sanctity of the Gurdwaras.

Public Benefit

The Sabha carries out a wide range of activities in pursuance of its charitable objectives. The array of activities provides benefits to those who attend the Gurdwara and the wider community at large.

The Sabha raises public awareness and enhancing public participation in the key attributes of the Sikh Dharm (Sikh way of life) such as Sarbat da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho —Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The charity project work addresses its objectives and associated aims and activities as described above and the Trustees and staff are mindful of the need to work for the public benefit.

Benefits range from spiritual uplift through initiation and nurturing of Sikh way of life; capacity building of individuals, families and communities with values-based education; engaging in civic activities; providing support to the elderly through youth participation and healthcare.

The Charity has complied with the duties with regard to the Public benefit guidance published by the Charity Commission.

Covid 19

As a result of the COVID-19 pandemic the Trustees of the charity were required to take steps to comply with Government Coronavirus restrictions.

The charity's principles highlight the fundamental important of the health and wellbeing of all attendees and staff. In order to adhere to this, strict protocol has been followed since the reopening of the Gurudwara. A range of safety measures have been put in place to ensure the protection of all attendees and these are inclusive, but not limited to the following: restricted opening times for attendees, a one-way system with social distancing markings in place, daily monitoring of capacity, restricted access around the premises, a requirement to wear masks by all attendees, additional hygiene facilities and a reduction in allowable capacity on functions.

Many of our services were also provided through virtual means, for example classes and webinars through Zoom.

From a financial perspective, there was a significant fall in donations coming into the charity, whilst at the same time growing demand for our services. The Trustees implemented strict cost control measures to preserve its cash position and utilised the Coronavirus Job Retention Scheme to retain employees. In addition, £160,000 was recovered from suppliers, relating to historical incorrect billing.

There are no concerns around the going concern of the charity. We continue to work with our tenants to support and collect rental payments.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued)
YEAR ENDED 31 DECEMBER 2021

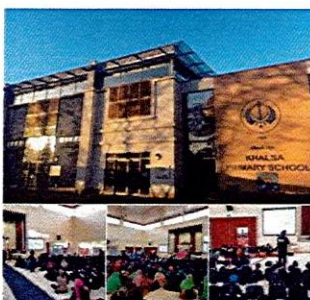


Dharam & Parchar

With Guru Sahibs Kirpa, Singh Sabha continues to be the leading platform for parchar in the UK. World renowned Katha Vachaks, Ragis, Dhadhis and Parchariks continue to visit. SGSSS remains the hub of community providing all the religious needs of the Sikh community.

Education

Khalsa Primary School



Khalsa Primary School is progressing well following a full Ofsted inspection. I am grateful to the chairman, all the governors and the staff of the school.

The Governing Body, Staff and Executive Committee share a clear vision for the future of the school. Staff go the extra mile and ensure pupils get the best teaching possible. The school has the full support and backing of Sri Guru Singh Sabha Southall.

In its most recent Section 48 Faith Inspection, the school was "Outstanding" in all categories, including 1) Religious education & Sikh Studies 2) Collective Worship 3) Leadership, Management & Governance.

£8.8m of the school development costs detailed in note 15 were secured thanks to the significant work and sincere efforts of Sharnbir Singh Sangha as Project Coordinator and his team of Sewadars. The Sabha is deeply grateful for their efforts.

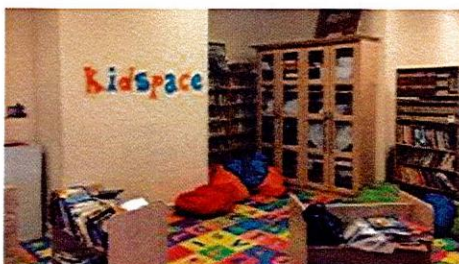
Exhibitions

New exhibitions at both Gurdwaras were installed



Library

The library continues to be a key asset to the Sangat, with over 11,000 books on a wide range of subjects and we encourage greater use of this facility and suggestions on how the services provided can be evolved. The executive committee are grateful to Sevadars who manage the day-to-day operations of the library.

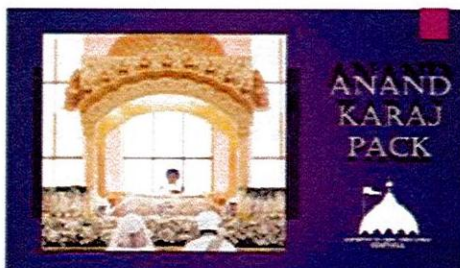


Punjabi & Santhiya Classes

Punjabi and Santhiya classes have continued to grow, with classes held at Park Avenue, Havelock Road and Khalsa Primary School throughout the week. Students of all ages and all abilities now have an opportunity to learn to read Punjabi and Gurbani.

Marriage Course

The Anand Karaj course continues to grow. This year new literature has been prepared to help and guide new couples.



SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued)
YEAR ENDED 31 DECEMBER 2021



Health

Sports

We have continued to grow the number of sporting activities taking part at the Sabha. Currently, gatka, wrestling, MMA and volleyball. The Khalsa Boot Camp program takes place twice a week at Norwood Hall.



Community

Langar

Guru ka Langar is provided at both Gurdwaras each daily from Amrit Vela to late at night. We are grateful to all Sevadars who continue Guru Nanak's Langar today. Several thousand vegetarian meals are cooked and served at both Gurdwaras every day. The langar (or free kitchens) are run by volunteers. Food is provided at no cost to anyone who visits the Gurdwara.

To reduce the environmental impact of our operations, in line with Sikhi principles, we are proud to be a "Zero to landfill" organisation. All the waste generated gets recycled or turned into electricity.

During the Coronavirus Pandemic, we continued to provide takeaway Langar services to the elderly and local community. This project involved many young volunteers who prepared, packed and delivered thousands of meals daily, across West London. Medical supplies were provided. This project was supported by Dial a Ride, who generously donated their staff and vehicles to assist on deliveries of food items to the elderly and vulnerable.

Meals were also provided to local hospitals, police station and local NHS COVID Testing facilities.

Support for Farmers

Following the enactment of 3 controversial farm laws in India, and in response to growing protests from farmers from the Panjab region, the charity provided humanitarian assistance to farmers. This encompassed providing blankets, tents and other supplies to assist farmers. The Sabha also raised the issue of the farm laws at the United Nations.

Kaur Faction and Sisterhood project

Kaur Faction, a safe space for women has started taking place at Park Avenue Gurdwara. The monthly meetings provide an opportunity for women to meet and discuss panthic issues. A number of women's welfare initiatives were started with the Sabha providing support and advice.



Matrimonial Service

The Executive committee most sincerely thanks the Sevadars who run this service, primarily on a Sunday afternoon. This is an extremely important service for the community and the committee will continue support this.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2021

Community Outreach

Members of the committee and Sevadars are also active members of the Southall interfaith group which brings local leaders from Christian, Hindu, Muslim and Sikh communities together to work collaboratively against common issues.

Representatives from the Gurdwara are also part of the "Help for Southall Street Homeless" group. This organisation provides a homeless shelter, which we support by supplying volunteers and food to the less fortunate. I commend those who invest time in this valuable Seva and encourage other members to get involved.

Mael Gael

Mael Gael has increased number of participants. We have over 200 participants attending our sessions on Wednesday and Thursday. It is becoming challenging to accommodate the numbers attending at our present hall.

Information, Awareness and Wellbeing: All our members were given a free HIV test. Information on wills and trusts, Mental Health and other illness awareness session. We aim to equip our members with day-to-day knowledge of current affairs.

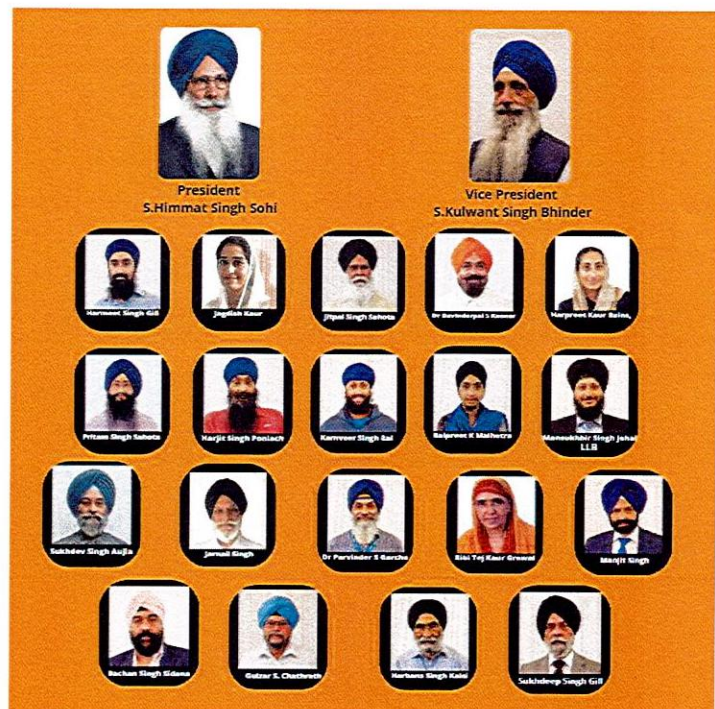
Our Exercise session on Wednesday and Yoga on Thursdays are increasingly popular. Both sessions are run by well trained professionals. The project continues to tackle loneliness and isolation. It offers a friendly and safe space and atmosphere where members meet and interact with each other.

Key activities that have been taking place include, yoga, exercise, talks, walks, outings, discussion and holidays. A range of social and sports activities take place at Norwood Hall, most notably one of the wrestling sessions are provided by a Commonwealth games medal champion who will be competing this year.

Elections

The new Executive committee was elected on the 2nd of October 2022. The Sevadars will be focused on delivering on the following priorities:

- Commitments to Sri Guru Granth Sahib & Khalsa Panth
- To build a leading Sikh institution fit for the 21st Century
- Educate and develop our future leaders
- Championing Health & Wellbeing
- Embracing young mothers and toddlers



SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2021

Volunteers

The Charity has significant support of volunteers to run its charitable activities. The vast majority of the day to day running of the Sabha is with the tremendous support of the regular Volunteers who are members of the Sangat. They are supported by the Head Granthi (Priest) and Granthis in the carrying out of the daily religious functions of the Sabha.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The daily religious services in the Gurdwaras are the core activities in furtherance of the Sabha's objects.

Fundraising activities

The fundraising activities continue at the daily services that are held at the two Gurdwaras located at Park Avenue and Havelock Road.

FINANCIAL REVIEW

Reserves Policy

Trustees have decided that holding reserves is in line with the Sabha's reserves policy of ensuring free reserves available over a period of ensuing 12 months at least to honour all non-commitments with a reasonable degree of contingency planned and built in.

Un-restricted funds received are used in furtherance of the Sabha's objects to promote the advancement of the Sikh religion and values.

Restricted funds received by the Sabha are utilised towards the designated projects such as the construction of Khalsa primary School and the Pingalwara project whereby the Sabha contributes towards the running costs of a school in India.

Principal funding Source

The main source of income for the Sabha is donations received at the Gurdwara. The table below summarises the type of incomes received, and resources spent for the year ended 31 December 2021

	2021	2020
	£	£
Income		
Donations received at Gurdwaras	3,040,555	1,860,685
Pingalwara	58,025	0
Income received at Gurdwaras and related activities	3,098,580	1,860,685
Total Resources spent	(2,537,015)	(1,814,149)
Income Resources	561,565	46,536
Other income	223,737	267,143
Claim under Gift-Aid-scheme	242,146	237,189
Net Incoming Resources	1,027,448	550,868

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2021

Future Developments

The Charity aims to continue to follow its core objectives in 2022 and will focus on continuing with projects undertaken in previous years and to establish programs for the elderly and increase access to sports activities for the Sangat with special focus on promoting women sport.

Reappointment of auditors

A resolution proposing RSA Associates to be reappointed as auditors of the charity (Sabha) will be put to the Executive Committee meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial 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 of the charity for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustees are responsible for the maintenance and integrity of the financial and non-financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by



Mr Himmat Singh Sohi- President



Mr J S Sahota- Treasurer



Mr H S Gill- General Secretary

Date: 10 January 2023

SRI GURU SINGH SABHA SOUTHALL

YEAR ENDED 31 DECEMBER 2021

Independent Auditor's Report to the Trustees of Sri Guru Singh Sabha Southall

Opinion

We have audited the financial statements of Sri Guru Singh Sabha Southall ("the Charity") for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Statement of Financial Position, Statement of Cashflow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

SRI GURU SINGH SABHA SOUTHALL

YEAR ENDED 31 DECEMBER 2021

Independent Auditor's Report to the Trustees of Sri Guru Singh Sabha Southall

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on pages 9, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. "

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going 'concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

SRI GURU SINGH SABHA SOUTHALL

YEAR ENDED 31 DECEMBER 2021

Independent Auditor's Report to the Trustees of Sri Guru Singh Sabha Southall

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment of the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, is considered to be low. This conclusion was reached after the consideration of the following:

- due to the relatively simple business model and low number of transactions within the Charity there are comparatively few unexpected fluctuations in the reported results and balances and any such unexpected items would be specifically enquired into by us; and
- there are a number of individuals which comprise "management" and therefore there is no single individual who is likely to be able to override controls to effect a fraud.

We designed our audit procedures to respond to identified audit risks, including non-compliance with laws and regulations (irregularities) that are material to the financial statements. Some of the specific procedures performed to detect irregularities, including fraud, are detailed below:

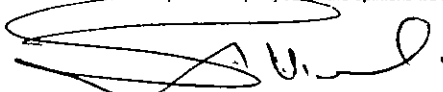
- the review of control accounts and journal entries for large or unusual activities;
- the analytical review of the statement of financial activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charitable activities during the year;
- obtaining and reviewing for completeness a list of entries and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- review of transactions and journals for any indication of fraud or management override; and
- review of Trustee meeting minutes for unrecorded transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



RSA Associates
Statutory Auditors
First Floor 30 Merrick Road
Southall
UB2 4HE

Date: 10 January 2023

RSA Associates is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

SRI GURU SINGH SABHA SOUTHAL

YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS					
Incoming resources from generating funds:					
Donations and Legacies	4	3,365,801	-	3,365,801	2,168,401
Grant Income	4	140,637	-	140,637	196,616
Charitable activities	5	-	58,025	58,025	-
TOTAL INCOME		3,506,438	58,025	3,564,463	2,365,017
EXPENDITURE					
Charitable activities	6	(2,493,580)	(35,000)	(2,528,580)	(1,803,624)
Governance costs	6	(8,435)	-	(8,435)	(10,526)
TOTAL EXPENDITURE		(2,502,015)	(35,000)	(2,537,015)	(1,814,149)
NET INCOME		1,004,423	23,025	1,027,448	550,868
OTHER RECOGNISED GAINS/(LOSSES)					
NET MOVEMENTS IN FUNDS		1,004,423	23,025	1,027,448	550,868
RECONCILIATION OF FUNDS					
Total funds brought forward		30,699,360	11,742,257	42,441,617	41,890,749
TOTAL FUNDS CARRIED FORWARD		31,703,783	11,765,282	43,469,065	42,441,617

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 15 to 22 form part of these Financial statements

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF FINANCIAL POSITION

31 December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	10	43,327,362	43,706,158
CURRENT ASSETS			
Debtors	11	23,860	59,251
Cash at bank and in hand		303,491	526,390
		<u>327,351</u>	<u>585,640</u>
CREDITORS: Amounts falling due within one year	12		
Bank Loan		-	(151,789)
Creditors and Accrual		(185,649)	(154,279)
		<u>(185,649)</u>	<u>(306,068)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>141,702</u>	<u>279,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,469,065</u>	<u>43,985,730</u>
CREDITORS: Amounts falling due after more than one year	13		
		-	(1,544,113)
NET ASSETS		<u>43,469,065</u>	<u>42,441,617</u>
FUNDS OF THE CHARITY			
Restricted funds	16	11,765,282	11,742,257
Unrestricted funds	16	31,703,783	30,699,360
TOTAL CHARITY FUNDS		<u>43,469,065</u>	<u>42,441,617</u>

Approved by Board on 10 January 2023 and signed on its behalf by:



Mr Himmat Singh Sohi- President



Mr J S Sahota- Treasurer



Mr H S Gill- General Secretary

The notes on pages 15 to 22 form part of these Financial statements

SRI GURU SINGH SABHA SOUTHALL

CASH FLOW STATEMENT FOR YEAR ENDED 31 December 2021

	2021	2020
	£	£
Cashflows from operating activities	1,027,448	550,868
Net Income		
Adjustment for:		
Depreciation of tangible fixed assets	449,395	79,766
Interest payable	28,339	56,923
Changes in:		
Trade and other debtors	35,391	116,350
Trade and other Creditors	31,370	33,856
Cash generated from operations	1,571,942	837,762
Net cash from operating activities	1,571,942	837,762
Cashflow from Investing activities		
Purchase of tangible assets	(70,600)	(66,705)
Disposal of Tangible Assets	-	-
Net cash used in investing activities	(70,600)	(66,705)
Cashflow from Financing Activities		
Proceeds from Bank Loan	-	-
Repayments during the year	(1,695,902)	(617,121)
Interest for the year	(28,339)	(56,923)
Net cash from Financing Activities	(1,724,241)	(674,044)
Net cash in and cash equivalents	(222,899)	97,013
Cash and cash equivalents at beginning of period	526,390	429,378
Cash and cash equivalents at end of period	303,491	526,390

The notes on pages 15 to 22 form part of these Financial statements

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

1 General Information

The charity is registered in England and Wales and is unincorporated.
The address of the principal office is, 2-8 Park Avenue, Southall, Middlesex, UB1 3AG.

2 STATEMENT OF COMPLIANCE

These financial statements of the charity, which constitutes a public benefit entity as defined by FRS 102, have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the use of fair values for certain financial instruments in accordance with policies set out below and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" ("published in 2015").

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

The Covid-19 pandemic has created significant operational and financial pressures on the charity. Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the charity, the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the managing trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 18.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

The charity receives government grants in respect of Furlough and Covid Grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

Resources expended

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

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Financial Instrument

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

Support costs

Supports costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated value, over their expected useful economic life as follows:

Freehold Property- Main Gurdwara Buildings	-	1% Straightline basis	(w.e.f 01/01/2021)
Plant and Machinery	-	25% straight line basis	
Furniture and Fittings	-	25% straight line basis	
Motor Vehicles	-	20% straight line basis	

The Managing Trustees consider that depreciation charge and the accumulated depreciation of freehold buildings are not material because the assets have a very long useful life and the estimated residual value is not materially different from the carrying amount of the assets. For this reason the freehold buildings are not depreciated in accordance with the SORP.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

4 DONATIONS AND LEGACIES

	Unrestricted Fund	Restricted Funds	Total Funds Funds	Total Funds 2020
	£	£	£	£
Donations	3,040,555	0	3,040,555	1,860,685
Gift Aid tax reclaimed	242,146	0	242,146	237,189
Nagar Kirtan Golek	0	0	0	0
Rent	83,100	0	83,100	70,527
Grant Income	140,637	0	140,637	196,616
Other Income	0	0	0	0
	<u>3,506,439</u>	<u>-</u>	<u>3,506,439</u>	<u>2,365,017</u>

Donations include £287,000 (2020 - £234,274) being the estimated fair value of goods donated by the Sangat (congregation) to prepare free hot meals served in the free community kitchens in the Gurdwaras (Langar service). The same amounts are included in the langar expenses within the direct costs.

Government grants received comprise of £106,691 (2020 - £171,292) for the Furlough Job Retention scheme and £33,945.86 (2020- ENII) for Covid Grants.

5 ACTIVITIES FOR GENERATING FUNDS

	Restricted Fund	Total Funds Funds	Total Funds 2020
	£	£	£
Operating activity			
Pingalwara (desistutes home) Donations	<u>58,025</u>	<u>58,025</u>	<u>0</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

6 TOTAL RESOURCES EXPENDED

	Charitable Activity	Governance	Total 2021	Total 2020
	£	£	£	£
Direct Costs				
Purchase for Langar	418,066	-	418,066	344,795
Donations Out	-	-	-	-
Light, Heat and Power	195,126	-	195,126	104,454
Religious Cost	251,430	-	251,430	160,270
Audit Fees	-	7,200	7,200	7,200
Legal Fees	-	1,235	1,235	3,326
Professional fees	-	-	-	-
	<u>864,622</u>	<u>8,435</u>	<u>873,057</u>	<u>620,044</u>
Support Costs				
Staff NIC (Employer)	40,697	-	40,697	35,939
Pension Regulators	10,928	-	10,928	9,674
Wages	558,331	-	558,331	566,755
Staff Training	214	-	214	6,863
Casual Wages	-	-	-	15,428
Water Rates	66,583	-	66,583	79,043
Council Tax	14,355	-	14,355	11,580
Insurance	60,926	-	60,926	50,280
Repairs and Maintenance	135,535	-	135,535	150,770
Telephone and Office	3,762	-	3,762	727
Postage, Printing and Stationary	8,275	-	8,275	9,850
Social and Recreational	158,073	-	158,073	21,766
Nagar Kirtan Expense	-	-	-	11,707
Donation Out	30,000	-	30,000	-
Sundry Expense	177	-	177	219
Cleaning Costs	26,571	-	26,571	55,061
Motor Expense	559	-	559	1,681
Advertising Costs	5,983	-	5,983	12,819
Bank Charges and Interest	58,294	-	58,294	62,609
Education (KPS)	300	-	300	11,570
Depreciation	449,395	-	449,395	79,766
	<u>1,628,958</u>	<u>-</u>	<u>1,628,958</u>	<u>1,194,105</u>
Restricted Funds Expenditure				
Transfer of Pingalwara Donations	35,000	-	35,000	-
	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Total Expenditure	<u>2,528,580</u>	<u>8,435</u>	<u>2,537,015</u>	<u>1,814,149</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

7 TRUSTEES' AND REMUNERATION AND EXPENSES

No trustees received any remuneration or reimbursement of out of pocket expenses during the year.

8 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources are stated after charging:

	2021	2020
	£	£
Depreciation	449,395	79,766
Auditors' Remuneration:		
audit for the financial statements	7,200	7,200

An amount of £7,200 (£6000 + VAT) is payable to RSA Associates (2020 - £7,200)

9 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	558,331	566,755
Social Security Costs	40,697	35,939
Pension	10,928	9,674
	<u>609,956</u>	<u>612,368</u>

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
Charitable Activities	27	28
Administration	5	5
	<u>32</u>	<u>33</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

10 TANGIBLE FIXED ASSETS

	Freehold Property £	Plant & Machinery £	Fixtures & Equipment £	Motor Vehicles £	Total £
COST					
At 01 January 2021	43,601,378	466,680	339,027	84,533	44,491,618
Additions	10,560	7,690.00	52,350	-	70,600
Disposal		-438,571	-145,781	-84,533	-668,885
At 31 December 2021	43,611,938	35,799	245,596	0	43,893,333
DEPRECIATION					
At 01 January 2021	-	451,525	249,403	84,533	785,462
Charge for the year	379,047.00	8,949	61,399	-	449,395
Disposal		-438,571	-145,781	-84,533	-668,885
At 31 December 2021	379,047.00	21,903	165,021	0	565,971
NET BOOK VALUE					
At 31 December 2021	43,232,891	13,896	80,575	-	43,327,362
At 01 January 2021	43,601,378	15,156	89,624	-	43,706,158

Certain freehold land and buildings included above were recognised using a previous Historic Cost valuation as a deemed cost on transition to the SORP. Two main Gurdwara Buildings and the School building are being depreciated from the current year for the first time and have a net book value of £37,525,676 (2020 - £37,904,723). The historic cost equivalent of these assets is £37,904,723 (2020-£37,904,723).

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

11 DEBTORS

	2021	2020
	£	£
Trade debtors	10,631	10,300
Other debtors	13,229	48,951
	<u>23,860</u>	<u>59,251</u>

12 CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Other payables	83,389	77,755
Accrual and Deferred Income	102,260	76,524
Bank Loan	-	151,789
	<u>185,649</u>	<u>306,069</u>

The Bank loan represents two secured loans one of £1m for a term of 15 years at an interest rate of Base rate plus 2.3%, the second loan is of £1.5m for a term of 15 year at an interest rate of Base rate plus 2.3%, both loans were paid off during the year.

13 CREDITORS: Amounts falling due after more than one year

	2021	2020
	£	£
Bank Loan	-	1,544,113

These loans are secured against Sabha's freehold properties one loan is of £1m for a term of 15 years at an interest rate of Base rate plus 2.3%, the second loan is of £1.5m for a term of 15 year at an interest rate of Base rate plus 2.3%, both loans were paid off during the year.

Borrowings:

Charity Borrowings are generally secured by a charge registered against its main buildings (2-8 Park Avenue, Southall UB1 3AG and Guru Nanak Road, Southall UB2 4NP). Though the loans were fully paid off during the year, the charge is still retained by Lloyds Bank PLC (Co.Regn.No.2065) of Pendeford Securities Centre, Pendeford Business Park, Wobaston Road, Wolverhampton WV9 5HZ and it is management's decision to leave this charge in place to be used as the security for any future borrowings by the Charity.

14 RELATED PARTIES

The charity is controlled by the trustees. Advertisement expense includes an amount of £Nil (2020 - £Nil) paid to Sangat TV Limited (Fully owned subsidiary of Sangat Trust - UK Registered Charity Number 1139995 in which Mr R S Attwal (Auditor of SGSSS) is a Trustee).

Mr Gurpartap Singh Dhillon who is a director/trustee in Sangat Trust supplied goods worth £104 (2020 - £12,356.30) as part of purchases for langar (free community meals) preparations.

15 Statement of Funds

	At 1 Jan 2021 £	Incoming Resources £	Resource Expended £	At 31 Dec 2021 £
General Funds				
Unrestricted income funds	30,699,360	3,506,439	(2,502,015)	31,703,783
	<u>30,699,360</u>	<u>3,506,439</u>	<u>(2,502,015)</u>	<u>31,703,783</u>
Restricted Funds				
Pingalwara	8,692	58,025	(35,000)	31,717
School Development Cost	11,733,565			11,733,565
	<u>11,742,257</u>	<u>58,025</u>	<u>(35,000)</u>	<u>11,765,282</u>
	<u>42,441,617</u>	<u>3,564,464</u>	<u>(2,537,015)</u>	<u>43,469,065</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

16 NET ASSET BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible Assets	31,562,080	11,765,282	43,327,362	43,706,158
Current Assets	327,351		327,351	585,640
Creditors: Amounts falling due within one year	(185,649)		(185,649)	(306,068)
Creditors: Amounts falling due after more than one year	-		-	(1,544,113)
	<u>31,703,782</u>	<u>11,765,282</u>	<u>43,469,065</u>	<u>42,441,617</u>

17 STATEMENT OF FINANCIAL ACTIVITIES BY FUND

	Unrestricted Income Fund 2021 £	Unrestricted Income Fund 2020 £
Incoming Resources		
Incoming resources from generated funds		
Voluntary income	3,506,439	2,365,017
Total Incoming Resources	<u>3,506,439</u>	<u>2,365,017</u>
Resources Expended		
Charitable activities	2,493,580	1,803,624
Governance Costs	8,435	10,526
Total Resources Expended	<u>2,502,015</u>	<u>1,814,149</u>
Net movement in funds	1,004,424	550,869
Reconciliation of funds:		
Total funds brought forward	30,699,360	30,148,492
Total funds carried forward	<u>31,703,783</u>	<u>30,699,360</u>

Fund Description

Unrestricted Funds

Unrestricted Funds consist of unrestricted voluntary income and unrestricted expenditure. Please refer to notes 4 and 6 for a breakdown of these funds.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2021

18 STATEMENT OF FINANCIAL ACTIVITIES BY FUND

	Pingalwara Golak 2021 £	Pingalwara Golak 2020 £
Incoming Resources		
Incoming resources from generated funds	58,025	0
Voluntary income		
Total Incoming Resources	<u>58,025</u>	<u>0</u>
Resources Expended		
Charitable activities	<u>(35,000)</u>	<u>0</u>
Net movement in funds	<u>23,025</u>	<u>0</u>
Reconciliation of funds:		
Total funds brought forward	<u>8,692</u>	<u>8,692</u>
Total funds carried forward	<u>31,717</u>	<u>8,692</u>

19 STATEMENT OF FINANCIAL ACTIVITIES BY FUND

	School Development Cost 2021 £	School Development Cost 2020 £
Net movement in funds	-	-
Reconciliation of funds:		
Total funds brought forward	<u>11,733,565</u>	<u>11,733,565</u>
Total funds carried forward	<u>11,733,565</u>	<u>11,733,565</u>

20 POST BALANCE SHEET EVENTS

Freehold land and buildings (Residential properties generating rental income) were subject to independent, professional valuation at 04/03/2022. The valuation was undertaken by Acrewoods Limited RICS Registered Valuer on the Market Value basis. The methods and significant assumptions used to ascertain the fair value of £2,847,000 as against the currently reported Historical Costs of £375,000.