

Charity registration number 280707

SRI GURU SINGH SABHA SOUTHALL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SRI GURU SINGH SABHA SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Himmat Singh Sohi - President	
Kulwant Singh Bhinder - Vice President	
Harmeet Singh Gill - General Secretary	
Jagidsh Kaur Lall - Joint General Secretary	(Appointed 2 October 2022)
Jitpal Singh Sihota - Treasurer	
Dr Davinderpal Singh Kooner - Joint Treasurer	
Harpreet Kaur Bains - Asst. Treasurer	(Appointed 2 October 2022)
Manjit Singh - Stage Secretary	(Appointed 2 October 2022)
Harjit Singh Ponaich - Stage Secretary	(Appointed 2 October 2022)
Balpreet Kaur Malhotra - Welfare & Safeguarding	(Appointed 2 October 2022)
Gulzar Singh Chatrath - Estates Management	(Appointed 2 October 2022)
Dr Parvinder Singh Garcha - Education, Heath & Wellbeing	
Tej Kaur Grewal - Chairwoman	
Sukhdev Singh Aujla - Havelock Road Incharge	
Sukhdeep Singh Gill - Committee Member	
Pritam Singh Sahota - Sports Secretary	(Appointed 2 October 2022)
Karanveer Singh Rai - IT & Social Media	(Appointed 2 October 2022)
Bhajan Singh Sidana - Social & Cultural Secretary	(Appointed 2 October 2022)
Jarnail Singh - Operations in Charge	(Appointed 2 October 2022)
Mansukhbir Singh Johal - Legal Advisor to the President	(Appointed 2 October 2022)
Harbans Singh Kalsi - Estates Management	(Appointed 2 October 2022)
Amarjit Singh Dassan - Holding Trustee	

Charity number 280707

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

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

Auditor M J Bushell Audit LLP
8 High Street
Brentwood
Essex
CM14 4AB

SRI GURU SINGH SABHA SOUTHALL

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SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Managing Trustees present their report with the financial statements of the Charity for the year ended December 31st 2022

Sri Guru Singh Sabha Southall (hereafter 'The Sabha'/SGSSS) is an unincorporated body (Sikh Faith Charity).

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

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.

Your Gurudwara Sevadars ਤੁਹਾਡੇ ਗੁਰਦੁਆਰੇ ਦੇ ਸੇਵਾਦਾਰ



President / ਪ੍ਰਧਾਨ
ਸ:ਹਿਮਤ ਸਿੰਘ ਸੋਹੀ
S.Himmat Singh Sohi



Vice President / ਮੀਤ ਪ੍ਰਧਾਨ
ਸ:ਕੁਲਵੰਤ ਸਿੰਘ ਭਿੰਡਰ
S.Kulwant Singh Bhinder



General Secretary



Joint General Secretary



Treasurer



Joint Treasurer



Asst. Treasurer



Sports



Stage Secretary



IT & Media



Welfare lead



Legal Advisor to the President



**Operations In-Charge
Guru Nanak Road**



**Operations In-Charge
Guru Nanak Road**



**Education, Health
& Wellbeing**



**Mael Gael
Chairwomen**



Stage Secretary



**Social & Cultural
Secretary**



**Estates Management &
Langar**



**Estates Management &
Langar (Park Avenue)**



**Committee
Member**

1.0 Aims and Objectives

The objective of the Sabha shall be the advancement of the Sikh faith, with dharam as the guiding principle. 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 Punjabi and English concerned with religious, social, or educational matters.
- Offer prizes, awards, scholarships, and stipends in connection with Sikh 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 Faith
- 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 faith and Punjabi language.
- Provide free board and lodging to persons in necessitous circumstances provided they do not infringe the sanctity of the Gurdwaras.

2.0 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 Dharam (Sikh way of life). These include:

- 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)
- 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 vices such as lust, anger, greed, possessiveness, arrogance, and ego through divine wisdom
- Promoting social virtues such as tolerance, patience, and forgiveness.

The charity project work addresses key aims and objectives and associated aims as described above. The trustees and staff are mindful of the need to work for the public benefit, and this is an important element of the overall aims and objectives.

Public benefits range from spiritual uplift through initiation and nurturing of Sikh way of life; capacity building of individuals, families, and communities with Sikh values-based education; engaging in civic activities, providing support to the elderly through youth participation and healthcare. For example, the Sabha has worked closely with Ealing council on its 'Get Southall Moving Scheme' to propose an alternative to the changes on Guru Nanak Road.

Since the election of the new Executive Committee, an audit has been conducted to identify key areas of improvement for the Sabha. Based on the findings of the audit, the Committee has been working to implement operational changes and improvement in the Sabha.

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

3.0 Building

We have undertaken significant work to renovate and improve the facilities including, cleaning, and repairing the domes at Guru Nanak Road Gurdwara, repairing the Stained-Glass windows, finding energy efficient solutions, reducing carbon emissions, installation of new lifts as well as other improvements that are currently being planned for implementation.

We have updated our IT infrastructure to improve our services and reduce costs. Our phone and internet providers have been merged, and we have set up an internal network to enhance the efficiency, security, and management of the charity's affairs. We are also proud to announce that a new sound system is being installed at Park Avenue in Hall 2 of Guru Nanak Road Gurdwara. Additionally, a live video stream is available on YouTube from both Gurdwaras for the convenience of our sangat (community).

Further technological improvements include updates and purchases of technological equipment at both Gurdwaras to improve the infrastructure, including the purchase of a portable system to live stream the entire Nagar Kirtan from the Palki Sahib for the first time.

4.0 Dharam & Parchar

The Sabha continues to be the leading platform for parchar in the UK. World renowned Katha Vachaks, Raagis, Dhadhis and Parchariks continue to visit. SGSSS remains the hub of community providing all of the religious needs of the Sikh community including large smagams celebrating various Gurburbs and itihasic events. This year, the Vaisakhi Nagar Kirtan took place on 2nd April 2023 and was a tremendous success.

5.0 Education

5.1 Khalsa School

The school has had a strong academic year in 2021-2022 with SAT results placing it among the top 10 primary schools in the Borough. The 2023 results are expected to show further improvements. This achievement has provided a boost to academic progress and curriculum achievement, reflecting the Khalsa values that guide the school's strategic vision and inspire the staff and governors to be outstanding professionals and role models.

5.2 Punjabi and Gurmat Sangeet Academy

The Sabha's Punjabi and Gurmat Sangeet Academy continues to grow. This year saw our first cohort of students taking GCSE examinations through the Sabha. Eight students took their examinations and received top marks.

There has been significant demand from adults in the sangat who wished to learn Punjabi and over 60 students participated in the first cohort.

5.3 After School Clubs

We facilitate weekly after school clubs for children with special educational needs and disabilities (SEND), to provide an opportunity for them to learn about the Gurdwara, Sikh customs and traditions, sensory play, kirtan, sakhis (religious stories), and much more.

Additionally, we run weekly homework clubs for 12-18-year-olds that are run by experienced volunteers to help with homework, coursework, assignments, and exam revision, covering core GCSE and A-Level subjects such as English, Maths and the Sciences.

5.4 Library

We are proud of our pioneering project to construct a Children's Library at Guru Nanak Road Gurdwara. It is the first dedicated children's-only library within a Gurdwara, providing a space for children to enhance their reading abilities and imagination, whilst also supporting the burgeoning field of Sikh and Punjabi authorship.

5.5 GCSE Workshop

The Sabha teamed up with St Mary's University to assist students in selecting their GCSE choices in a GCSE workshop. During the workshop they received advice and guidance on how to select the best GCSEs as well as information about A-Levels, BTECs and T-Levels, College, and apprenticeships.

5.6 Sikh Students Freshers Fair

In October 2023, we hosted an annual Sikh Students Freshers Fair at Guru Nanak Road Gurdwara. Sikh Students from universities across England attended, visiting an array of stalls offering career opportunities, Sikh businesses, and volunteer organisations. Students could benefit from guidance, advice, showcasing projects and campaigns hosting a range of competitions and prize giveaways.

5.7 Summer Camps

Over the Summer we held the Southall Summer camp and Summer Sports camp (see above). Over 200 children attended over the course of two weeks with material and activities that focused on inspiring young minds to embark on a transformative adventure of exploration, growth, and learning.

6.0 Public Engagement

6.1 Sikh Education Council

The Sikh Education Council have played a significant role in education at Singh Sabha Southall over the past year, producing a self-funded exhibition on the Bhagats of the Guru Granth Sahib which is presently on display at Guru Nanak Road; organising a seminar on General Hari Singh Nalwa; speaking at Gurdwara events to celebrate Baba Phoola Singh Akali, Bhai Jaswant Singh Khalra, and Bhai Satpal Singh Dhillon; leading the educational content delivered at the Southall Summer camp; running netball and football skills days for girls; presenting Anand Karaj course material alongside 'Your Lavaan'; and producing a booklet on the Anand Karaj branded specifically for Singh Sabha Southall. Since 2019, the Sikh Education Council has been paying rent to the Sabha for the privilege of basing themselves on the grounds of Park Avenue, additionally contributing in many ways that benefit the Sangat which they are appreciative of.

6.2 Sikh Human Rights Group

In partnership with the Sikh Human Rights Group (SHRG), the Sabha addressed the United Nations in Geneva on 6th July 2023 to discuss 'Menstrual Health and Gender Discrimination' during a panel organised by SHRG. This event showcased the Sabha's commitment to global awareness and solutions. The event united experts, activists, and organisations, fostering knowledge exchange. The Sabha now intensifies efforts to implement discussed solutions prioritising reducing gender bias and promoting equal opportunities through ongoing global advocacy.

6.3 Health

We have been supporting an initiative with the South Asia Biobank (LOLIPOP Health Study) at Norwood Hall funded by the Wellcome Trust and sponsored by Imperial College London. In the first three years, over 43,000 individuals have been tested, 16,829 cases of high cholesterol were identified, 8,836 cases of high fasting blood sugar and 8,741 individuals with high blood pressure. Some participants have required emergency admission to hospitals for previously undiagnosed issues.

Every third Sunday, the '13 Community Clinic' continues to run at Park Avenue Gurdwara. The clinic provides legal, medical and wellbeing advice.

6.4 Sports

Over summer we held an annual summer sports camp where more than 200 children attended and took part in a variety of sports activities to promote keeping active and a sense of community.

We have continued to grow the number of sporting activities taking part at the Sabha. Current activities include gatka, wrestling, football, Mixed Martial Arts (MMA) and netball.

Football camps take place during each set of school holidays where over 30 children regularly attend and participate in football training sessions.

We are also a Duke of Edinburgh Centre and periodically run programmes.

7.0 Community & Wellbeing

7.1 Langar

Both Gurdwara sites provide Langar daily with support from many regular volunteers and the wider community. We are proud to be a 'Zero to Landfill' organisation which is in line with our Sikh principles and aims to reduce the environmental impact of our operations. All of the waste we generate is recycled or turned into electricity. A new compactor was installed at Park Avenue Gurdwara which has reduced our collection by 75%.

7.2 Safeguarding

The Sabha is deeply committed to ensure the safety and well-being of its members and the community. As such, the Sabha has become one of the first Gurdwaras to employ a dedicated Safeguarding Officer.

7.3 External Visits

We have seen an increasing number of external visits to the Gurdwaras. Groups visit from across the UK and internationally. They are given tours of the Gurdwara, a talk on the Sikh faith, a Q&A session followed by Guru Ka Langar. Educational literature is also distributed to the visitors.

7.4 Art Workshops

We hold weekly art workshops for SEND children at Park Avenue Gurdwara to help create a safe, fun space.

7.5 Kaur's Connect

Monthly forums take place for Sikh females to discuss challenges and build relationships with local like-minded individuals.

8.0 Governance

We uphold transparency and accountability in our governance practices including public availability of our meeting minute summaries on our website. We have developed our Human Resource policies and modernised employee contracts to protect both employees and the Sabha. We are proud to announce that we are working towards becoming a London Living Wage Employer.

We have set up subcommittees to work on specific areas of our operations including Finance, HR, Building and community outreach. These subcommittees will provide additional support and expertise to the executive committee building on the implementation of the findings from our internal audit.

9.0 Financial Review

9.1 Principal Funding Source

The charity's funding comes from donations from the public and investment income.

9.2 Future Developments

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

10.0 Structure, Governance and Management

10.1 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.

10.2 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.

10.3 Elections

The new Executive Committee was elected on 2nd October 2022. The Sevadars have been focused on delivering their 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

10.4 Statement of the 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.

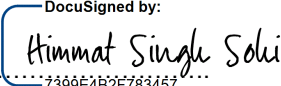
In preparing those financial statements, the trustees are required to:

- 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.

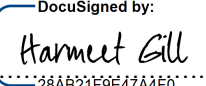
The trustees are responsible for the maintenance and integrity of the financial and non-financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by:

DocuSigned by:

7399E4B2F783457.....

Himmat Singh Sohi – President

Date: 31 October 2023
 Date:

DocuSigned by:

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Harmeet Singh Gill – General Secretary

Date: 30 October 2023
 Date:

SRI GURU SINGH SABHA SOUTHALL

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 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2022 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's 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.

Other information

The other information comprises the information included in the 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 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.

SRI GURU SINGH SABHA SOUTHALL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SRI GURU SINGH SABHA SOUTHALL

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

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 the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Management override of controls

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Non-compliance with law regulations

- Enquiry of management, those charged with governance and the entity's solicitors (or in-house legal team) around actual and potential litigation and claims. :
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Your attention is drawn to the fact that the charity has prepared financial statements 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 applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our 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.

SRI GURU SINGH SABHA SOUTHALL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SRI GURU SINGH SABHA SOUTHALL

**Corné von Wielligh ACA (Senior Statutory Auditor)
for and on behalf of M J Bushell Audit LLP**

**Chartered Accountants
Statutory Auditor**

DocuSigned by:
Corné von Wielligh 31 October 2023
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8 High Street
Brentwood
Essex
CM14 4AB

M J Bushell Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	3,850,479	-	3,850,479	3,506,438	-	3,506,438
Charitable activities	4	-	44,745	44,745	-	58,025	58,025
Total income		3,850,479	44,745	3,895,224	3,506,438	58,025	3,564,463
Expenditure on:							
Direct Costs	5	1,086,297	-	1,086,297	864,622	-	864,622
Support & Governance costs	6	2,027,864	79,755	2,107,619	1,637,393	35,000	1,672,393
Total expenditure		3,114,161	79,755	3,193,916	2,502,015	35,000	2,537,015
Net incoming/(outgoing) resources		736,318	(35,010)	701,308	1,004,423	23,025	1,027,448
Other recognised gains and losses							
Revaluation of tangible fixed assets		2,472,000	-	2,472,000	-	-	-
Net movement in funds		3,208,318	(35,010)	3,173,308	1,004,423	23,025	1,027,448
Fund balances at 1 January 2022		31,703,783	11,765,282	43,469,065	30,699,360	11,742,257	42,441,617
Fund balances at 31 December 2022		34,912,101	11,730,272	46,642,373	31,703,783	11,765,282	43,469,065

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

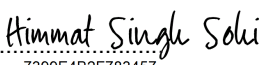
SRI GURU SINGH SABHA SOUTHALL

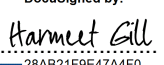
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12	45,369,616		43,327,362	
Current assets					
Debtors	13	10,723		23,860	
Cash at bank and in hand		1,428,911		303,491	
		1,439,634		327,351	
Creditors: amounts falling due within one year	14	(166,877)		(185,648)	
Net current assets		1,272,757		141,703	
Total assets less current liabilities		46,642,373		43,469,065	
Income funds					
Restricted funds		11,730,272		11,765,282	
<u>Unrestricted funds</u>					
General unrestricted funds		32,440,101		31,703,783	
Revaluation reserve		2,472,000		-	
		34,912,101		31,703,783	
		46,642,373		43,469,065	

The financial statements were approved by the Trustees on 30 October 2023

DocuSigned by:

 739954B2F782457
 Himmat Singh Solhi - President
 Trustee

DocuSigned by:

 28AB21E9E47A4F0
 Harmeet Singh Gill - General Secretary
 Trustee

SRI GURU SINGH SABHA SOUTHALL**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations		701,308		1,027,448	
Depreciation		460,411		449,395	
Interest payable		-		28,339	
Trade & other debtors		13,137		35,391	
Trade & other creditors		(18,771)		31,370	
Investing activities					
Purchase of tangible fixed assets		(30,665)		(70,600)	
Net cash used in investing activities			(30,665)		(70,600)
Financing activities					
Repayment of bank loans		-	(1,695,903)		
Interest for the year		-	(28,339)		
Net cash used in financing activities			-		(1,724,242)
Net increase/(decrease) in cash and cash equivalents		1,125,420		(222,899)	
Cash and cash equivalents at beginning of year		303,491		526,390	
Cash and cash equivalents at end of year		1,428,911		303,491	

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Sri Guru Singh Sabha Southall is a charity which constitutes a public benefit entity as defined by FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% Straight Line
Plant and equipment	25% Straight Line
Fixtures and fittings	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	3,536,310	3,040,555
Nagar Kirtan Golak	51,257	-
Gift Aid tax reclaimed	193,130	242,146
Grant Income	57	140,637
Rental Income	69,725	83,100
	<u>3,850,479</u>	<u>3,506,438</u>

Donations include £299,824 (2021 - £287,000) 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 £57 (2021 - £ 106,691) for the Furlough Job Retention scheme and £0 (2021 - £33,946) for Covid Grants.

4 Charitable activities

	Total funds	Total funds
	2022	2021
	£	£
Pingalwara (destitutes home) Donations	<u>44,745</u>	<u>58,025</u>

Charitable trading income

Pingalwara (destitute homes) Donations are all restricted during the current year.

5 Direct Costs

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Purchase for Langar	554,289	418,066
Light, Heat & Power	237,653	195,126
Religious Cost	294,355	251,430
	<u>1,086,297</u>	<u>864,622</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Support & Governance costs

	Charitable Governance Activity 2022		Total 2022	Charitable Governance Activity 2021		Total 2021
	£	£	£	£	£	£
Pingalwara Donations	79,755	-	79,755	34,998	-	34,998
Share of support costs (see note 7)	1,988,143	-	1,988,143	1,630,195	-	1,630,195
Share of governance costs (see note 7)	-	39,721	39,721	-	7,200	7,200
	<u>2,067,898</u>	<u>39,721</u>	<u>2,107,619</u>	<u>1,665,193</u>	<u>7,200</u>	<u>1,672,393</u>
Analysis by fund						
Unrestricted funds	1,988,143	39,721	2,027,864	1,630,193	7,200	1,637,393
Restricted funds	<u>79,755</u>	<u>-</u>	<u>79,755</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
	<u>2,067,898</u>	<u>39,721</u>	<u>2,107,619</u>	<u>1,665,193</u>	<u>7,200</u>	<u>1,672,393</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support & Governance costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	£	£	
Staff costs	676,859	-	676,859	610,170	-	610,170	
Election costs	86,296	-	86,296	30,000	-	30,000	
Bank charges	11,929	-	11,929	58,294	-	58,294	
Rates & Council Tax	100,693	-	100,693	80,938	-	80,938	
Insurance	29,803	-	29,803	60,926	-	60,926	
Repairs & Maintenance	361,585	-	361,585	135,535	-	135,535	
Telephone, Office, Postage, Printing and Stationary	29,236	-	29,236	12,037	-	12,037	
Social and Recreational	102,237	-	102,237	158,073	-	158,073	
Nagar Kirtan	48,168	-	48,168	-	-	-	
Cleaning costs	43,103	-	43,103	26,749	-	26,749	
Motor costs	716	-	716	559	-	559	
Advertising	21,830	-	21,830	5,984	-	5,984	
Education costs	15,277	-	15,277	300	-	300	
Depreciation	460,411	-	460,411	449,395	-	449,395	
Audit fees	-	9,000	9,000	-	7,200	7,200	Governance
Legal and professional	-	30,023	30,023	-	1,235	1,235	Governance
Computer subscription costs	-	698	698	-	-	-	Governance
	<u>1,988,143</u>	<u>39,721</u>	<u>2,027,864</u>	<u>1,628,960</u>	<u>8,435</u>	<u>1,637,395</u>	
Analysed between							
Charitable activities	<u>1,988,143</u>	<u>39,721</u>	<u>2,027,864</u>	<u>1,630,195</u>	<u>7,200</u>	<u>1,637,395</u>	

Governance costs includes payments to the auditors of £9,000 (2021- £7,200) for audit fees.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2022	2021
	£	£
Audit of the charity's annual accounts	9,000	7,200

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Charitable Activities	28	27
Administration	5	5
Total	33	32

Employment costs	2022	2021
	£	£
Wages and salaries	632,791	558,331
Social security costs	31,347	40,697
Other pension costs	11,818	10,928
	675,956	609,956

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2022	43,611,938	35,799	245,596	43,893,333
Additions	-	14,665	16,000	30,665
Revaluation	2,472,000	-	-	2,472,000
At 31 December 2022	46,083,938	50,464	261,596	46,395,998
Depreciation and impairment				
At 1 January 2022	379,047	21,903	165,021	565,971
Depreciation charged in the year	379,047	13,717	67,647	460,411
At 31 December 2022	758,094	35,620	232,668	1,026,382
Carrying amount				
At 31 December 2022	45,325,844	14,844	28,928	45,369,616
At 31 December 2021	43,232,891	13,896	80,575	43,327,362

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 have a net book value of £37,146,629 (2021- £37,525,676).

Included in Freehold land and building are residential properties that generate rental income. These were subject to an independent professional valuation on 04/03/2022 which was undertaken by Acrewoods Limited, RICS registered valuer on a market value basis. The valuation reports ascertained a fair value for these residential properties as £2,847,000 against a historic cost of £375,000. This has lead to an uplift in value of the assets held of £2,472,000.

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	10,631
Other debtors	10,723	13,229
	10,723	23,860

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	11,984	18,196
Trade creditors	49,514	39,512
Other creditors	42,594	727
Accruals and deferred income	62,785	127,213
	<u>166,877</u>	<u>185,648</u>

15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	33,639,344	11,730,272	45,369,616	31,562,080	11,765,282	43,327,362
Current assets/(liabilities)	1,272,757	-	1,272,757	141,703	-	141,703
	<u>34,912,101</u>	<u>11,730,272</u>	<u>46,642,373</u>	<u>31,703,783</u>	<u>11,765,282</u>	<u>43,469,065</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

18 Analysis of changes in net funds

The charity had no debt during the year.