

Charity registration number 280707

SRI GURU SINGH SABHA SOUTHALL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

SRI GURU SINGH SABHA SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Managing Trustees

Himmat Singh Sohi - President
Kulwant Singh Bhinder - Vice President
Harmeet Singh Gill - General Secretary
Jagdish Kaur Lall - Joint General Secretary
Jitpal Singh Sihota - Treasurer
Dr Davinderpal Singh Kooner - Joint Treasurer
Harpreet Kaur Bains - Asst. Treasurer
Manjit Singh
Harjit Singh Ponaich
Balpreet Kaur Malhotra
Gulzar Singh Chatrath
Dr Parvinder Singh Garcha
Tej Kaur Grewal
Sukhdev Singh Aujla
Sukhdeep Singh Gill
Pritam Singh Sahota
Karanveer Singh Rai
Bhajan Singh Sidana
Jarnail Singh
Mansukhbir Singh Johal
Harbans Singh Kalsi

Holding Trustees

Gurdev Singh Brar
Manjit Singh Buttar
Amarjit Singh Dassan
Gurpartap Singh Dhillon
Amardeep Singh Dosanjh
Malkit Singh Grewal
Sirjeet Singh Johal
Arminder Singh Khangura
Prof. Jaspa Singh Kooner
Didar Singh Randhawa
Parshotam Singh Sohi
Mandeep Singh Thind

Charity number 280707

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

Registered office 2-8 Park Avenue
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Middlesex
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Auditor M J Bushell Audit LLP
8 High Street
Brentwood
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CM14 4AB

SRI GURU SINGH SABHA SOUTHALL

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Sri Guru Singh Sabha Southall

Trustees' Annual Report Year Ended 31 December 2023

Trustees Report

The Managing Trustees present their report with the financial statements of the Charity for the year ended December 31st 2023

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.

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 Presidents note and Notable achievements

At Sri Guru Singh Sabha Southall, our foundation is firmly anchored in Dharam, with all our decisions and actions deeply inspired by Gurmat teachings. We are dedicated to ensuring transparency and openness in all we do.

Our team remains committed to upholding the highest standards of accountability and inclusivity. We are excited to collaborate with all Sabha members to create a more dynamic, responsive, and effective organisation that truly reflects the values of our rich heritage.

Over the past year, we have embarked on several important initiatives, focusing on education, Dharam Parchar, and the renovation of the Guru Nanak Road and Park Avenue Gurdwaras. Thanks to the support of our members, we have also successfully appointed dedicated holding trustees to ensure strong governance.

We are deeply grateful to all the Gurdwara, staff, and Sangat who contribute tirelessly to the work of Singh Sabha. With Guru Sahib's blessings, we are inspired to continue serving with renewed energy and commitment.

3.1 Notable achievements

1. Refurbishments: Completed extensive renovations, including new sound systems, improved seating, and enhanced accessibility, ensuring a welcoming environment for the Sangat.
2. Launched the Guru Nanak Junior Research Fellowship at Oxford University: Established a pioneering academic position dedicated to Sikh studies, promoting research on Punjab's culture and history with a focus on Guru Nanak's teachings.
3. Introduced the Sikh Sacred Music Exam: Implemented an internationally accredited exam for Sikh sacred music, offering a structured curriculum with UCAS points, enhancing both educational and spiritual opportunities for students.
4. Organised Vaisakhi Celebration at Parliament: Successfully hosted a significant event at the UK Parliament, highlighting Sikh contributions and strengthening the Sabha's role as a leading voice for Sikhs in the UK.
5. Held Panthic Seminars Honouring Sikh Historical Figures: Conducted educational seminars on Sikh heroes like General Hari Singh Nalwa and Bhai Maharaj Singh, exploring their historical impact and relevance today.
6. Supported the "Ranjit Singh: Sikh Warrior King" Exhibition: Supported the landmark exhibition at The Wallace Collection, and arranged special visits for the Sangat to engage with Sikh history.
7. Successfully Ran Southall Summer Camp: Organised a successful summer camp with over 220 participants, focusing on emotional regulation and fun, interactive learning experiences.
8. Expanded Hariavali Gardens Workshops: Continued commitment to community engagement through sustainable gardening practices, introducing new workshops and expanding crop diversity.
9. Strengthened Safeguarding Practices: Developed comprehensive safeguarding policies, conducted multiple audits, and enhanced training to ensure a safe environment for all community members.

4.0 Building

Over the past months, significant refurbishment work has been carried out at the Guru Nanak Road Gurdwara to enhance the facilities and improve the overall experience for the Sangat. Key upgrades include the external and roof repairs, the installation of sound systems and acoustic panels to ensure clarity during services and events. New projectors and screens have been added to the Darbar Hall at Park Avenue, enhancing visual presentations for ceremonies and educational programs. We will be installing an ANPR Parking system to ensure the Gurdwara car parks are only used by Sangat only.

Specialist acoustic testing was conducted throughout the Gurdwara by a team with experience working on prestigious venues like the Royal Albert Hall. Their recommendations have been integrated into the design plans for ongoing refurbishments, ensuring that the Gurdwara's acoustic environment is optimised.

Further, the planning and design phase for a new multi-purpose room with top-tier AV systems for Dharmic film/documentary showings and talks is well underway. This room is expected to serve as a versatile space for various community activities.

5.0 Dharam & Parchar

We continue to host regular Diwans and Smagams, bringing together our community for spiritual enrichment and reflection. Over the past few months, we have been blessed with visits from some of the world's most revered Kirtanees and Katha Vachaks, enhancing the spiritual atmosphere at our Gurdwara.

Significant events included multiple Atam Ras Darbars and a 40-day Simran Jaap, held in remembrance of the 40th anniversary of the attack on Sri Darbar Sahib. These gatherings provided a profound opportunity for collective reflection and spiritual connection.

6.1 Khalsa School

The school has had a strong academic year in 2022-2023 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.

6.2 Bhai Gurdas Vidhya Academy (Punjabi and Gurmat Sangeet Academy)

Bhai Gurdas Vidya Academy has made remarkable strides in fostering cultural education and holistic learning among students and the wider community. With a growing enrollment of over 130 students and a dedicated team of 20 teachers, the academy continues to serve as a vibrant hub for Punjabi language education and Gurmat Sangeet. Our commitment to cultural preservation and academic excellence is reflected in our diverse range of programs and the continuous progress we achieve.

The academy offers a comprehensive curriculum that includes Punjabi language courses ranging from beginner to A-level. This ensures that every student, regardless of their starting point, has the opportunity to learn and grow in their understanding and fluency in Punjabi. Our adult Punjabi classes have also been a great success, providing a supportive environment for adults who wish to connect with their heritage or enhance their language skills. Many of these adult learners have gone on to achieve further academic milestones, such as taking the Punjabi GCSE, demonstrating the effectiveness and impact of our programs.

In addition to language instruction, Bhai Gurdas Vidya Academy takes pride in offering Gurmat Sangeet training in vocals, Vaja (harmonium), and Tabla. These courses are aimed at cultivating a love for traditional Sikh music among our students, allowing them to connect spiritually and culturally with the teachings of the Gurus. The academy's expert instructors provide personalised guidance to each student, fostering both technical skill and artistic expression.

6.3 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.

6.4 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.

6.5 Sikh Students Freshers Fair

In October 2023 and 2024, 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.

6.6 Summer Camps

The Southall Summer Camp was an incredible success, welcoming 225 children and supported by a dedicated team of 50 volunteers. This year's camp delivered a unique blend of fun and interactive learning, leaving a lasting impression on both the children and their parents.

The focus this year was on emotional regulation, approached creatively and thoughtfully. Children were guided through these Guru-inspired lessons by the camp therapist, ensuring that emotional wellbeing remained central to all activities. This was reinforced by the camp song, "I Love My Guru," which played a key role in promoting Gurmat, self-reflection, and emotional balance.

7.0 Public Engagement

7.1 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.

7.2 Sikh Human Rights Group

The Sikh Human Rights Group (SHRG), supported by the Sabha, has been actively engaged in various global initiatives with a focus on climate action and human rights. Their recent work includes significant participation in international forums like COP28, which was held in Dubai, where they advocated for the inclusion of diverse perspectives, particularly those from minority and indigenous communities, in climate policies. SHRG has also been involved in raising awareness about the impact of climate change on vulnerable populations and promoting sustainable development practices that align with human rights principles.

Through their efforts, SHRG has highlighted the intersection of environmental issues with social justice, aiming to influence global policies to better protect the rights of marginalised communities. Their work continues to reflect the values of the Sikh Panth in promoting justice, equality, and environmental stewardship on a global stage.

7.3 Health

The South Asia Biobank, funded by the Wellcome Trust and led by Imperial College London in partnership with Sri Guru Singh Sabha Southall, seeks to address the elevated risks of heart disease and diabetes among South Asians, who face up to twice the risk of heart disease and three times the risk of diabetes compared to Europeans. Existing studies focused on European populations have left critical gaps in understanding these health challenges in South Asians, highlighting the need for targeted research.

This landmark study aims to bridge these gaps by collecting comprehensive data from approximately 100,000 South Asians in the UK, focusing on the unique health determinants in this community. Since 2020, Norwood Hall, backed by

The study revealed several important health concerns:

- Blood Pressure: 25% had high blood pressure, with nearly 1 in 10 newly diagnosed.
- Diabetes: 20% had diabetes, with nearly 1 in 15 newly diagnosed.
- Cholesterol: 35% had high cholesterol, with nearly 1 in 4 newly diagnosed.
- Alcohol Use: 40% reported alcohol consumption.
- Smoking: 7% were current or former smokers, and received smoking cessation advice.

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

7.4 Sports

Over the summer, the Singh Saba Sports Camp welcomed 60 enthusiastic children for a dynamic week filled with sports and excitement. The camp featured a diverse range of activities, including football, dodgeball, cricket, and athletics, providing ample opportunities for participants to showcase their skills in a supportive and enjoyable environment.

One of the camp's standout qualities is its inclusive approach, ensuring that all children, regardless of their athletic ability, could fully participate and thrive. Throughout the week, teamwork and collaboration were emphasised, with older children stepping up to guide and assist the younger ones. This nurturing environment fostered not only physical activity but also strong social interactions, creating a sense of community and camaraderie among the participants.

The true highlight of the week was seeing the joy and enthusiasm of the children as they engaged in the various activities. Their smiles and laughter were a testament to the camp's success in providing a fun, active, and inclusive experience for all.

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.

8.0 Community & Wellbeing

8.1 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%.

8.2 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.

8.3 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.

8.4 Art Workshops

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

8.5 Mael Gael

Mael Gael has seen substantial growth, now supporting over 250 active members with twice-weekly sessions and diverse activities. Members participated in enriching trips, including Heritage Day at the Festival of Thetford & Punjab, celebrating Sikh heritage through the life of Maharaja Duleep Singh, and a relaxing outing to Clacton-on-Sea.

Weekly sessions have featured guest speakers from Heart Links, Cancer Research UK, Barclays, and a professional will advisor, covering health, financial, and estate planning topics to enhance members' knowledge in these key areas.

8.6 Matrimonial Service

The Sabha holds a matrimonial service that takes place on Sunday afternoons from 12-4pm at Guru Nanak Road Gurdwara. This is an essential service for the community.

8.7 Gardening

Significant progress has been made to the Sabha's new outdoor shelter project funded by the National Lottery Fund in the Hariavali Gardens. This ambitious undertaking involves the construction of a large, multi-purpose structure designed to enhance outdoor educational and community engagement capabilities.

The new shelter is an 8m by 8m structure, providing ample space for a variety of activities. Its size and design make it suitable for hosting outdoor workshops, talks, and functioning as an outdoor classroom for school visits. The versatility of this space has already generated considerable interest, with numerous booking inquiries received even before completion. It will serve as a prominent feature in the gardens, enhancing the overall aesthetics and functionality of the outdoor space.

The construction process began with addressing the challenges presented by the existing terrain. Significant effort was invested in flattening the previously uneven ground, creating a stable foundation for the structure. Following this preparatory work, we successfully laid a concrete foundation, establishing a solid base for the shelter.

Currently, the project has been underway for two weeks. With construction progressing well, completion of the space is anticipated to be completed imminently.

This new shelter is expected to have a significant positive impact on our community engagement efforts, particularly attractive to youth groups and classes from Norwood Hall, encouraging them to spend more time in nature and explore the gardens. The hope is that it will become a hub for environmental education, community gatherings, and a wide range of outdoor activities.

8.8 Interfaith

We are actively involved in the Southall interfaith group, bringing together leaders from Sikh, Christian, Hindu, and Muslim communities to collaborate on common issues. Earlier in the year, the General Secretary met with the Archbishop of Canterbury at Lambeth Palace to discuss Sikh issues in the UK. The Sabha also sponsored the Vaisakhi at Parliament event.

We proactively collaborated with the sangat and Ealing Council regarding their 'Get Southall Moving' initiative, which encompassed enhancements to cycling infrastructure along Guru Nanak Road.

9.0 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.

In February 2024, the constitution was updated with approval from the Charity Commission and the Sabha's general body. The revised constitution is available on our website.

The updated constitution now includes a dispute resolution clause and additional improvements which reduce the scope of disputes arising. The Executive Committee are obliged and committed to upholding the constitution of the Sabha and ensuring all our practices comply with best practice and the Charities Act.

We will continue to hold consultations with members to discuss further improvements. Proposed changes include clarifying roles of Executive Committee members and Holding Trustees, improving the budget process, and introducing accountability measures.

We encourage all members to participate and provide feedback to ensure our governance evolves in the best interests of our community.

9.1 Holding Trustees

In February 2024, when the membership of the Sabha convened, eleven new Holding Trustees were appointed. We now have the following 12 Trustees:

1. **Gurdev Singh Brar:** With a Bachelor's degree from Punjab University, Brar has decades of experience in customer service and operations roles, including positions at Air India, BAA, and a tenure as President of SGSSS, showcasing his dedication to community service and leadership.
2. **Manjit Singh Buttar:** Former General Secretary of Sri Guru Singh Sabha and a Magistrate since 1998, Buttar brings expertise from roles in management, government, and community service, exemplified through directorships and ambassador roles, and active involvement on the Sabha's HR Subcommittee.
3. **Gurpartap Singh Dhillon:** As Managing Director of a fruit and vegetable importing business and with a background in Horticulture from Punjab Agricultural University, Dhillon contributes business acumen and sector expertise to the Sabha.
4. **Amardeep Singh Dosanjh:** An MRICS-certified real estate professional, Dosanjh brings experience from roles at CBRE and his own firm, combining technical and leadership skills as a valuable member of the Sabha's Building Subcommittee.
5. **Malkit Singh Grewal:** Former President and Executive Committee member of SGSSS, Grewal's extensive experience in community leadership makes him an asset to the Sabha, where he supports strategic initiatives.
6. **Surjit Singh Johal:** A founding member of Singh Sabha Southall and former President, Johal has shown lifelong dedication to the Sikh community, guiding the Sabha with wisdom gained over decades.
7. **Aminder Singh Khangura:** With Master's degrees in Pharmaceutical Science and Quantity Surveying, Khangura's experience as Head of Commercial at leading property developer and contributions to Gurmat Sangeet Academy enrich the Sabha's community and governance efforts.
8. **Professor Jaspal Singh Kooner:** An esteemed clinical cardiologist and professor at Imperial College London, Kooner has led notable research on cardiovascular disease, serving as Director of the South Asia Biobank and fostering healthcare initiatives.
9. **Didar Singh Randhawa:** During his presidency of SGSSS, Randhawa spearheaded the establishment of Khalsa Primary School and Norwood Hall renovations, enhancing community infrastructure and education.
10. **Mandip Singh Thind:** With a Master's in Medical Engineering and project management expertise, Thind has led community initiatives, including co-founding the SGSSS SEND Network, supporting special needs within the Sikh community.
11. **Parshotam Singh Sohi:** A former Mayor and Runnymede Councillor, Sohi has actively served on Sabha subcommittees, blending his professional experience with community service to support Sikh welfare.
12. **Amarjit Singh Dassan:** Holding academic credentials in Math and Law, Dassan's roles in banking and as Chair of Governors at Khalsa Primary School highlight his commitment to financial, educational, and healthcare advancements within the Sikh community.

10.1 Principal Funding Source

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

10.2 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.

11.0 Structure, Governance and Management

11.1 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.

11.2 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.

11.3 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

11.4 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

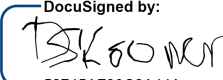
31 October 2024

The financial statements were approved by the Trustees on

Signed by:

.....28AB21F9E47A4F0...

Harmeet Singh Gill - General Secretary

Trustees

DocuSigned by:

.....52745AF30C2A44A...

Dr Davinderpal Singh Kooner – Joint Treasurer

Trustees

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees are responsible for preparing the Trustees' 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 and 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 year.

In preparing these 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;
- 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 operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

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 2023 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 2023 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.

Non compliance with laws and regulations

- Enquiry of management and those charged with governance around actual and potential litigation 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.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

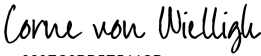
Use of our report

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

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

Chartered Accountants
Statutory Auditor

31 October 2024
.....

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 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income from:							
Donations and legacies	3	4,315,719	-	4,315,719	3,850,479	-	3,850,479
Charitable Activities	4	-	-	-	-	44,745	44,745
Investments	5	18,353	-	18,353	-	-	-
Total income		4,334,072	-	4,334,072	3,850,479	44,745	3,895,224
Expenditure on:							
Raising funds	6	1,361,810	-	1,361,810	1,086,297	-	1,086,297
Charitable activities	7	2,451,297	45,975	2,497,272	2,027,864	79,755	2,107,619
Other expenditure	12	3,069	-	3,069	-	-	-
Total expenditure		3,816,176	45,975	3,862,151	3,114,161	79,755	3,193,916
Net income/(expenditure)		517,896	(45,975)	471,921	736,318	(35,010)	701,308
Other recognised gains and losses:							
Revaluation of tangible fixed assets		-	-	-	2,472,000	-	2,472,000
Net movement in funds	9	517,896	(45,975)	471,921	3,208,318	(35,010)	3,173,308
Reconciliation of funds:							
Fund balances at 1 January 2023		34,912,101	11,730,272	46,642,373	31,703,783	11,765,282	43,469,065
Fund balances at 31 December 2023		35,429,997	11,684,297	47,114,294	34,912,101	11,730,272	46,642,373

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		45,081,974		45,369,616
Current assets					
Debtors	15	24,492		10,723	
Cash at bank and in hand		2,156,629		1,428,911	
		2,181,121		1,439,634	
Creditors: amounts falling due within one year	16	(148,801)		(166,877)	
Net current assets			2,032,320		1,272,757
Total assets less current liabilities			47,114,294		46,642,373
Net assets excluding pension liability			47,114,294		46,642,373
The funds of the charity					
Restricted income funds	17	11,684,297		11,730,272	
Unrestricted funds		35,429,997		34,912,101	
		47,114,294		46,642,373	

31 october 2024

The financial statements were approved by the Trustees on

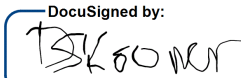
Signed by:



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Harmeet Singh Gill - General Secretary
Trustees

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Dr Davinderpal Singh Kooner – Joint Treasurer
Trustees

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	21		851,662		1,156,085
Investing activities					
Purchase of tangible fixed assets		(142,297)		(30,665)	
Investment income received		18,353		-	
Net cash used in investing activities			(123,944)		(30,665)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			727,718		1,125,420
Cash and cash equivalents at beginning of year			1,428,911		303,491
Cash and cash equivalents at end of year			2,156,629		1,428,911

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 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 or grantors 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 2023

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
Motor vehicles	20% 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.

The Land element included within Freehold land and buildings has not been depreciated.

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 2023

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 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	3,866,459	3,536,310
Nagar Kirtan Golak	114,405	51,257
Gift Aid tax reclaimed	275,994	193,130
Grant Income	-	57
Rental Income	58,861	69,725
	<u>4,315,719</u>	<u>3,850,479</u>

Donations include £301,824 (2022 - £299,824) 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 £nil (2022 - £nil) for the Furlough Job Retention scheme.

4 Income from charitable activities

	Restricted funds	Restricted funds
	2023	2022
	£	£
Pingalwara (destitutes home) Donations	-	44,745

Charitable trading income

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

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>18,353</u>	<u>-</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Direct Costs

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Purchase for Langar	821,699	554,289
Light, Heat & Power	253,456	237,653
Religious Cost	286,655	294,355
	<u>1,361,810</u>	<u>1,086,297</u>

7 Expenditure on charitable activities

	Charitable Governance Activity		Total	Charitable Governance Activity		Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Direct costs						
Pingalwara Donations	45,975	-	45,975	79,755	-	79,755
Share of support and governance costs (see note 8)						
Support	2,417,382	-	2,417,382	1,988,143	-	1,988,143
Governance	-	33,915	33,915	-	39,721	39,721
	<u>2,463,357</u>	<u>33,915</u>	<u>2,497,272</u>	<u>2,067,898</u>	<u>39,721</u>	<u>2,107,619</u>
Analysis by fund						
Unrestricted funds	2,417,382	33,915	2,451,297	1,988,143	39,721	2,027,864
Restricted funds	45,975	-	45,975	79,755	-	79,755
	<u>2,463,357</u>	<u>33,915</u>	<u>2,497,272</u>	<u>2,067,898</u>	<u>39,721</u>	<u>2,107,619</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support & Governance costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022	Basis of allocation
	£	£	£	£	£	£	
Staff costs	740,684	-	740,684	676,859	-	676,859	
Election costs	-	-	-	86,296	-	86,296	
Bank charges	22,664	-	22,664	11,929	-	11,929	
Rates & Council Tax	126,382	-	126,382	100,693	-	100,693	
Insurance	52,622	-	52,622	29,803	-	29,803	
Repairs & Maintenance	577,580	-	577,580	361,585	-	361,585	
Telephone, Office, Postage, Printing and Stationary	33,720	-	33,720	29,236	-	29,236	
Social and Recreational	176,239	-	176,239	102,237	-	102,237	
Nagar Kirtan	135,049	-	135,049	48,168	-	48,168	
Cleaning costs	54,446	-	54,446	43,103	-	43,103	
Motor costs	2,258	-	2,258	716	-	716	
Advertising	43,468	-	43,468	21,830	-	21,830	
Education costs	22,331	-	22,331	15,277	-	15,277	
Depreciation	429,939	-	429,939	460,411	-	460,411	
Audit fees	-	18,285	18,285	-	9,000	9,000	Governance
Legal and professional	-	15,630	15,630	-	30,023	30,023	Governance
Computer subscription costs	-	-	-	-	698	698	Governance
	<u>2,417,382</u>	<u>33,915</u>	<u>2,451,297</u>	<u>1,988,143</u>	<u>39,721</u>	<u>2,027,864</u>	
Analysed between							
Charitable activities	<u>2,417,382</u>	<u>33,915</u>	<u>2,451,297</u>	<u>1,988,143</u>	<u>39,721</u>	<u>2,027,864</u>	

Governance costs includes payments to the auditors of £9,000 (2022- £7,200) for audit fees.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9	Net movement in funds	2023 £	2022 £
	The net movement in funds is stated after charging/(crediting):		
	Exchange losses	22,664	11,929
	Fees payable for the audit of the charity's financial statements	18,285	9,000
	Depreciation of owned tangible fixed assets	429,939	460,411
		<u> </u>	<u> </u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable Activities	28	28
Administration	5	5
	<u> </u>	<u> </u>
Total	33	33
	<u> </u>	<u> </u>

Employment costs	2023 £	2022 £
Wages and salaries	694,880	632,791
Social security costs	31,339	31,347
Other pension costs	13,597	11,818
	<u> </u>	<u> </u>
	739,816	675,956
	<u> </u>	<u> </u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other expenditure	3,069	-
	<u> </u>	<u> </u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 January 2023	45,325,844	50,464	261,596	-	45,637,904
Additions	-	25,827	100,220	16,250	142,297
At 31 December 2023	45,325,844	76,291	361,816	16,250	45,780,201
Depreciation and impairment					
At 1 January 2023	-	35,620	232,668	-	268,288
Depreciation charged in the year	379,047	10,123	37,519	3,250	429,939
At 31 December 2023	379,047	45,743	270,187	3,250	698,227
Carrying amount					
At 31 December 2023	44,946,797	30,548	91,629	13,000	45,081,974
At 31 December 2022	45,325,844	14,844	28,928	-	45,369,616

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 (2022- £37,146,629).

Included in Freehold land and building are residential properties that generate rental income. These were subject to an independent professional valuation in March 2022 and the accounts were updated to reflect this valuation.

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	4,354	10,723
Prepayments and accrued income	20,138	-
	24,492	10,723

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	15,564	11,984
Trade creditors	39,145	49,514
Other creditors	56,549	42,594
Accruals and deferred income	37,543	62,785
	<u>148,801</u>	<u>166,877</u>

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
	11,730,272	-	(45,975)	11,684,297
	<u>11,730,272</u>	<u>-</u>	<u>(45,975)</u>	<u>11,684,297</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
	11,765,282	44,745	(79,755)	11,730,272
	<u>11,765,282</u>	<u>44,745</u>	<u>(79,755)</u>	<u>11,730,272</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 December 2023 £
General funds	34,912,101	4,334,072	(3,816,176)	-	35,429,997
	<u>34,912,101</u>	<u>4,334,072</u>	<u>(3,816,176)</u>	<u>-</u>	<u>35,429,997</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 December 2022 £
General funds	31,703,783	3,850,479	(3,114,161)	2,472,000	34,912,101
	<u>31,703,783</u>	<u>3,850,479</u>	<u>(3,114,161)</u>	<u>2,472,000</u>	<u>34,912,101</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	33,397,677	11,684,297	45,081,974
Current assets/(liabilities)	2,032,320	-	2,032,320
	<u>35,429,997</u>	<u>11,684,297</u>	<u>47,114,294</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	33,639,344	11,730,272	45,369,616
Current assets/(liabilities)	1,272,757	-	1,272,757
	<u>34,912,101</u>	<u>11,730,272</u>	<u>46,642,373</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

21 Cash generated from operations

	2023 £	2022 £
Surplus for the year	471,921	701,308
Adjustments for:		
Investment income recognised in statement of financial activities	(18,353)	-
Depreciation and impairment of tangible fixed assets	429,939	460,411
Movements in working capital:		
(Increase)/decrease in debtors	(13,769)	13,137
(Decrease) in creditors	(18,076)	(18,771)
Cash generated from operations	<u>851,662</u>	<u>1,156,085</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.