

Sikh Association Kingston
Report and Unaudited Accounts
31 March 2021

**Sikh Association Kingston
Report and accounts
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Sikh Association Kingston

The report of the trustees for the year ended 31 March 2021

Introduction

The trustees present their annual report and accounts for the year ended 31 March 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.
The trading name of the Charity was Gurudwara Guru Har Rai Sahib Ji.

Objects

The objects of the Gurudwara are to advance, permit and propagate the Sikh religion in Kingston and surrounding area by

1. celebrating the principle Sikh Religious Festivals
2. by extending a welcome to all Sikhs Newly arrived in or visiting the area
3. managing the Gurudwara in accordance with Sikh tenents and local Government rules and regulations.

Reference and Administrative Details

Principal address 58 Lower Marsh Lane
Kingston Upon Thames
Surrey
KT1 3BJ

Charity Registration Number 286079

Trustees

Mr Harpreet Singh Khurana
Mr Jani Singh
Mr Jagandar Singh
Mr Mehar Budhraj
Mr Preet Singh Gulati

Structure, Governance and Management

Organisational Structure

The Holding Trust board consists of 21 members elected by the executive committee for a term of office not exceeding five years.

New Holding Trustees may be elected on recommendation of the executive committee, to be endorsed by the Sikh congregation at the annual general meeting.

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity

Risk Management

The 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.

Background

The management committee is thankful to all the worshipers for their generous donations and continued financial support in making it a successful year for the congregation. Also provided financial support to Guru Nanak Darbar with the New Building project of Gurudwara Sahib.

On behalf of the board of Trustees

.....
Mr Jani Singh - Trustee

Date: 09/8/2022

.....
Mr Preet Singh Gulati - Trustee

Date:09/08/2022

**Sikh Association Kingston
Statement of Financial Activities
for the year ended 31 March 2021**

		Unrestricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2020 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Donation & Grants	1	42,770	42,770	117,198
Total incoming resources		42,770	42,770	117,198
Activities furthering charitable objects	4	12,898	12,898	32,607
Management & administration of charity	5	20,267	20,267	53,198
Total resources expended	3	33,165	33,165	85,805
Fund balances - surplus in the period		9,605	9,605	31,393
Balance brought forward		528,170	528,170	496,777
Balance carried forward		537,775	537,775	528,170

**Sikh Association Kingston
Balance Sheet
as at 31 March 2021**

	Notes	2021 £	2020 £
<i>The assets and liabilities of the charity :</i>			
Fixed Assets			
Tangible assets	7	351,934	284,694
Total fixed assets		351,934	284,694
Current assets			
Cash at Bank		63,177	2,021
Other Debtor / Short term loan		140,000	240,000
Cash in Hand		1,664	1,455
Total current assets		204,841	243,476
Creditors:-			
Creditors: amounts falling due within one year	8	19,000	-
Net current assets		185,841	243,476
Total assets less current liabilities		537,775	528,170
Net assets		537,775	528,170
<u>Financed by</u>			
Accumulated funds Balance b/f - Unrestricted		528,170	496,777
Fund balances - surplus in the period		9,605	31,393
Balance c/fwd (Unrestricted)		537,775	528,170
		-	-

Mr Jani Singh - Trustee


Mr Preet Singh Gulati - Trustee

Approved by the trustees on 20 September 2022

**Sikh Association Kingston
Notes to the Accounts
for the year ended 31 March 2021**

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and in accordance with :

- (a) Part VI of the Charities Act;
- (b) the Charities (Accounts and reports) Regulation 1995 and 2000;
- (c) the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in October 2000 "SORP 2008") by the Charity Commission for England and Wales;
- (d) applicable UK Accounting Standards issued or adopted by the Accounting Standards Board; and

Incoming Resources

Incoming resources are accounted for on an accrual basis on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

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

Resources expended include Value added tax which is irrecoverable.

Corporation Tax

The charity is exempt from tax on its charitable income and gains falling within section 505 of the Taxes Act. No tax charges have arisen in the charity.

Bank Interest

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

Fund Accounting

Incoming resources that may be applied for the Gurudwara's general purposes are treated as Unrestricted incoming resources and are credited to the 'Unrestricted Funds'.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Sikh Association Kingston
Notes to the Accounts
for the year ended 31 March 2021

1 Incoming resource	2021	2020
	£	£
Donations & Grants	<u>42,770</u>	<u>117,198</u>
	2021	2020
	£	£
Interest received (Gross)	<u>-</u>	<u>-</u>
3 Costs of Generating Voluntary Income	2021	2020
	£	£
Support Costs	<u>-</u>	<u>-</u>
4 Activities furthering the charitable objects	2021	2020
	£	£
Groceries	10,933	28,042
Rent, rates & service charges	1,813	4,136
Bank charges	<u>152</u>	<u>429</u>
	<u>12,898</u>	<u>32,607</u>
5 Management and Administration of the charity	2021	2020
	£	£
Bheta raagi jatha	-	39,012
Light & heat	5,461	9,716
Decoration and poshaki	-	-
Depreciation	2,673	-
Premises repairs & renewals	8,494	1,535
Telephone expenses	563	515
Insurance	-	-
Cleaning expenses	3,076	1,100
	<u>20,267</u>	<u>51,878</u>

6 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2021

Trustees' Expenses

There were no trustees' expenses for the year ended 31 March 2021

Sikh Association Kingston
Notes to the Accounts
for the year ended 31 March 2021

7 Tangible Fixed Assets

	Equipments	Land & Building	Total
	£	£	£
Cost			
At 1 April 2020		284,694	284,694
Additions	13,370	56,544	69,914
Disposal		-	
At 31 March 2021	<u>13,370</u>	<u>341,238</u>	<u>354,608</u>
Depreciation			
At 1 April 2020	-	-	
Charge for the year	2,674	-	2,674
At 31 March 2021	<u>2,674</u>	<u>-</u>	<u>2,674</u>
Net Book Value			
At 31 March 2021	<u>10,696</u>	<u>341,238</u>	<u>351,934</u>
At 31 March 2020	<u>-</u>	<u>284,694</u>	<u>284,694</u>

10 Movement in Funds

	At 1 April 2020	Net Movements in funds	At 31 March 2021
	£	£	
Unrestricted funds			
General Funds	528,170	9,605	537,775
	<u>528,170</u>	<u>9,605</u>	<u>537,775</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
Unrestricted funds			
General Funds	42,770	(33,166)	9,604
	<u>42,770</u>	<u>(33,166)</u>	<u>9,604</u>

**Sikh Association Kingston
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021**

	2021	2020
	£	£
Voluntary Income		
Unrestricted Funds: Building Funds		-
Unrestricted Funds: General Donations	33,454	71,481
Unrestricted Funds: Golak Donation	8,326	29,307
Unrestricted Funds: Karah Prasad and Ardas		-
Unrestricted Funds: Sukhmani Sahib & Akhand Path	990	14,634
	<u>42,770</u>	<u>115,422</u>
Investment Income		
Bank interest received (Gross)	-	18
	<u>42,770</u>	<u>115,440</u>
Total Incoming resources		
Resources Expended		
Specific governance costs		
	<u>-</u>	<u>-</u>
Employee costs:		
	<u>-</u>	<u>-</u>
Premises Costs		
Rates, water and service charges	1,813	7,397
Insurance	-	1,810
Light and heat	5,461	10,857
Depreciation	2,674	-
Premises repairs and renewals	8,494	-
Decoration	-	2,243
	<u>18,442</u>	<u>22,307</u>
General administrative expenses:		
Remuneration - Raagi Jatha and Pathees	-	39,564
Subscriptions	-	-
Cleaning & hygiene	3,076	1,942
Telephone	563	-
Bank charges and interest	152	-
Groceries and Langar	10,933	28,520
	<u>14,724</u>	<u>70,026</u>
Total governance costs after reallocation	<u>33,166</u>	<u>92,333</u>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

Sikh Association Kingston

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees of Sikh Association Kingston

on the accounts of the Charity for the year ended 31 March 2021

We report on the accounts of the Sikh Association Kingston Charity for the year ended 31st March 2021, which are set out on page 2 to 7.

This report is made solely to the Sikh Association Kingston's trustees, as a body, in accordance with section 6(4) of the Charities Act 2011 ("Act"). My examination has been undertaken so that we might state to the trustees those matters we are required to state to them in an independent examiner'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 Association and the Association's trustees as a body for my examination, for this report or for the opinions we have formed.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of accounts. You consider that the audit requirement of section 6(4) of the Charities Act 2011 does not apply and that an independent examination is required.

It is my responsibility to :

- > examine the accounts under section 6(4) of the Act.
- > to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 6(4) of the 2011 Act
- > to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to my attention :

- 1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 6 of the 2011 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.

JS Gulati & Co Limited

Chartered Accountants

4 Peter James Business Centre

Pump Lane, Hayes

UB3 3NT

Date : 20 September 2022

Sikh Association Kingston
58 Lower Marsh Lane, Kingston Upon Thames KT1 3BJ

Date: 22/09/2022

J S Gulati & co
Chartered Accountants
4 Peter James Business Centre
Pump Lane
Hayes
UB3 3NT

Dear Sirs

This representation letter is provided in connection with your preparation of the Unaudited Accounts of Sikh Association Kingston for the year ending 31 March 2021 for the purpose of filing the accounts with Charities Commission.

1. We acknowledge as trustees our responsibility (under the Charities Act) for preparing financial statements for Sikh Association Kingston which you have drafted on our behalf position of Sikh Association Kingston as of 31 March 2021 and of the results of its operations for the year then ended and for making accurate representations to you.
2. All accounting records and relevant information have been made available to you for the purpose of preparation of the accounts and all transactions undertaken by the Sikh Association Kingston have been properly reflected in the accounting records or other information provided to you. All other records and related information (including minutes of all management and shareholders meetings) have been made available to you.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error and fraud. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the preparation of the accounts are immaterial both individually and in aggregate to the financial statements as a whole. A summary of these items is attached to this letter of representation, together with our reasons for not correcting them.
4. There have been no irregularities or allegations thereof involving management or employees who have a **significant** role in internal control, or that could have a material effect on the financial statements.
5. We confirm that we are not aware of any possible or actual instance of noncompliance with those laws and regulations which provide a legal framework within which the Sikh Association Kingston has complied with all aspect of

- contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
6. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
 7. We confirm that we have disclosed to you all related party transactions relevant to the Sikh Association Kingston and that we are not aware of further related party matters that require disclosure other than those already disclosed in the accounts.
 8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the Sikh Association Kingston is a going concern.
 9. The Sikh Association Kingston has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the accounts.
 10. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.
 11. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
 12. The Association has at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transaction) for directors, nor to guarantee or provide security for such matters, except as disclosed in the accounts.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy us that we can properly make each of the above representations to you.

Yours faithfully


Preet Singh Gulati

Jani Singh