

SIRI GURU NANAK DARBAR (SIKH TEMPLE)

England & Wales · Charity number 289430

Details

Status Registered

Legal form Other

Registered 1984-05-21

Register [View on the Charity Commission register](#)

Contact

Address Siri Guru Nanak Darbar
Guru Nanak Marg
Gravesend
DA12 1AG

Phone 01474350611

Email info@gurunanakdarbar.org

Website www.gurunanakdarbar.org

Activities

Objects: FOR THE PUBLIC BENEFIT, THE OBJECTS OF THE DARBAR SAHIB ARE: (1) TO ADVANCE THE SIKH RELIGION IN ACCORDANCE WITH THE TEACHINGS OF SRI GURU GRANTH SAHIB BY CARRYING OUT ACTIVITIES INCLUDING BUT NOT LIMITED TO THE FOLLOWING:A. TO MAINTAIN THE GURDWARA AND TO HOLD DAILY SERVICES ACCORDING TO THE SIKH REHAT MARYADA (CODE OF CONDUCT)B. CELEBRATE GURPURABS (BIRTH ANNIVERSARIES OF GURUS AND MARTYRS AND SIKH HISTORICAL EVENTS)C. TO ARRANGE AMRIT SANCHAR (KHALSA INITIATION CEREMONY)D. TO ARRANGE MARRIAGE CEREMONIES IN ACCORDANCE WITH THE SIKH FAITH AND ACCORDING TO THE LAWS OF ENGLAND AND WALESE. TO ARRANGE OTHER CEREMONIES IN ACCORDANCE WITH THE SIKH FAITH, INCLUDING FINAL PRAYERS FOR FUNERALSF. PROVIDE FACILITIES TO TEACH PUNJABI, GURBANI AND OTHER SIKH LITERATURE, AND EDUCATIONAL FACILITIES FOR SUPPORTING THE WIDER EDUCATION OF ALL PERSONSG. TO ORGANISE SIKHI CAMPS REGULARLYH. TO ORGANISE LECTURES AND DISCUSSION FORUMS WITH DISTINGUISHED SPEAKERS FOR INCREASING KNOWLEDGE OF THE SANGATI. ENABLE OTHER ORGANISATIONS TO SUPPORT THE SANGAT THROUGH USE OF THE DARBAR SAHIB FACILITIES, INCLUDING FOR IMPROVING THE HEALTH AND WELLBEING OF THE SANGATJ. ENCOURAGE SIKHS TO PARTICIPATE IN ACTIVE SPORTS BY PROVIDING AND MAINTAINING APPROPRIATE FACILITIES THROUGH GURU NANAK SPORTS CLUBK. TO PROVIDE AID TO CHARITABLE AND COMMUNITY ORGANISATIONS FOR THE BENEFIT OF ALL, AND ENABLE THE SANGAT TO PERFORM SEWA FOR ALL, IN ACCORDANCE WITH THE SIKH PRINCIPLE OF SARBAT DA BHALLAL. TO PROVIDE SUPPORT FOR THE ELDERLY THROUGH DAY CARE AND OTHER FACILITIESM. TO RAISE AWARENESS OF SIKHI THROUGH WELCOMING VISITS FROM SCHOOLS, PUBLIC SERVICES, BUSINESS, AND OTHER ORGANISATIONSN. SUPPORT SANGAT PARTICIPATION IN NATIONAL SIKH EVENTSO. TO DEVELOP NEW SERVICES AS DEEMED APPROPRIATE BY THE TRUSTEES AND THE SANGAT IN FURTHERANCE OF THE SIKH RELIGION. (2) TO PREVENT OR RELIEVE POVERTY IN THE AREA OF BENEFIT.

Activities: To advance the Sikh religion among the residents of the area of benefit by providing and furnishing a place of worship. To arrange marriage ceremonies in accordance with Sikh faith and current laws of England & Wales. To celebrate the historic days in the Sikh religion. To hold two main sporting events in the year.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** GRAVESEND AND SURROUNDING AREAS IN LONDON AND THE SOUTH EAST AND EAST OF ENGLAND REGIONS.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,505,343	£1,586,815	£18,389,274	25
2024-03-31	£2,119,630	£1,591,201	£17,470,746	24
2023-03-31	£2,220,204	£1,306,756	£16,942,317	22
2022-03-31	£2,315,904	£1,042,688	£16,028,869	25
2021-03-31	£976,139	£511,772	£14,755,653	15

Trustees

Name	Role	Appointed
Inderpall Singh Sall	Chair	2025-09-07
Devinder Singh Boora		2017-10-30
Manpreet Dhaliwal		2020-01-26
Sohan Singh Bhatti		2013-10-30

SIRI GURU NANAK DARBAR (SIKH TEMPLE)

England & Wales - Charity number 289430

Accounts

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2025

Siri Guru Nanak Darbar (Sikh Temple)

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Siri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2025**

Charity registration number	289430
Principal office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Registered office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Trustees	Inderpall Singh Sall (Chair) (appointed 7 September 2025) Manpreet Singh Dhaliwal Sohan Singh Bhatti Devinder Singh Boora
Management Committee Officers	Ajaib Singh Cheema, President Devinder Singh Boora, General Secretary Jagdev Singh Virdee, General Secretary Balwinder Singh Cheema, General Secretary Jagjit Singh Dhaliwal, General Secretary Swaran Singh, General Secretary Sohan Singh Bhatti, Treasurer Manpreet Singh Dhaliwal, Treasurer Inderpall Singh Sall, Senior Vice President Kulwinder Singh Sandhu, Vice President Nanak Singh Chatwal, Vice President Baljit Singh Hayre, Vice President Baljit Singh Kang, Vice President Ajit Singh Clare, Vice President Gurmej Singh Biring, Vice President
Priests	Mala Singh Harbhajan Singh Gurdev Singh
Punjabi Academy Teachers	Harpreet Kaur Sandhu (Teacher in Charge) Paramjit Kaur Gill Gurpreet Kaur Sarbjit Kaur Natt Varinderjit Kaur Nachhatar Kaur Sodhi Vaneet Kaur (Early Year provision and UK QTS) Rajwinder Sandhu Sandeep Bhangle Pardeep Dhadwal Amandeep Ghuman
Wellbeing Centre	Susan Kaur Gill Kamaljit Kaur Arshi Ranjit Kaur Bratch

Sri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2025**

Bankers

Barclays Bank Plc
Lloyds TSB Plc
National Westminster Bank Plc

Auditor

UHY Hacker Young
Thames House, Roman Square, Sittingbourne, Kent, ME10 4BJ

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2025

The Trustees of Siri Guru Nanak Darbar (Sikh Temple) present their report and financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Introduction

The Siri Guru Nanak Darbar (Sikh Temple) ("SGNDG") is a charity located in Gravesend and primarily serves the local community providing both faith and non-faith based services and support to over 15,000 plus beneficiaries. The Gurdwara, also known as the SGNDG is a religious charity centered on the Sikh faith. All aspects of the SGNDG operations and management are premised on the foundations of Sikh teachings and principles.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives, including strategies and activities for achieving these objectives

The object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji. Whilst the primary objective of the charity is to enable those of a Sikh heritage and Sikh commitment to share a place of worship, Sangat (congregation) and Langar (communal kitchen and food), the SGNDG prides itself on being able to extend its building and its volunteers' time to all members of the Gravesham community.

In addition to the aims and objectives defined in our constitution, the SGNDG set out or confirm each year its aims and objectives. This year our objectives were as follows:

1. **Practice of Sikhi** - to provide facilities to enable followers of the Sikh religion to practice their faith in a convenient and conducive environment in accordance to Sikh Gurmat i.e. the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib Ji.
2. **Celebration of Sikhi and Sikh Beliefs** - to hold events to celebrate and commemorate key dates on the Sikh calendar.
3. **Focus on education and sports** - ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for sports and the distribution of non-faith information and education.
4. **Redevelop the old Gurdwara building** in Clarence Place, which has been empty and derelict since the move to the current site in 2010.
5. **Community Focus and Public Benefit** - focus on community well-being, integration and diversity. This year, supporting the whole community continued to be a key priority. Since the closure of Guru Nanak Day Centre by Kent County Council in 2020, there had been an increase in loneliness and isolation for older members of the community, leading to poor physical and mental health. In the absence of any support becoming available from health or social care services, the Gurdwara decided to open the Guru Nanak Wellbeing Centre with our own resources.

The Wellbeing Centre opened in April 2024 to support older people in living independent, healthy, and fulfilling lives within the local community. It plays an essential role in reducing social isolation and improving physical, emotional, and mental wellbeing by providing accessible and culturally inclusive services. The centre offers a wide range of activities, including chair-based strength and balance exercise classes, meditation, art sessions, religious ceremonies such as the Sri Sukhmani Sahib Path, lifestyle advice through One You Kent, bereavement counselling provided by Ellenor, general advice from Civic Centre volunteers, and the Guru Nanak Memory Café run by ADSS for individuals living with memory loss and dementia.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2025

The growing attendance at the centre clearly demonstrates its importance and the increasing demand for its services. When the centre opened in April 2024, average monthly attendance was 136 men and 455 women. By 2025, this had risen to an average of 170 men and 740 women per month. This significant increase highlights the centre's vital role in supporting older people, helping them maintain independence, build social connections, and enhance their overall quality of life.

The staff employed to manage and run the Wellbeing Centre are named on the Reference and Administrative Details page.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees and the Management Committee have had due regard to the Charity Commission's guidance on public benefit. In particular, SGNDG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve all members of the local community.

The Gurdwara sewadar teams have continued to work together to ensure that there is a safe environment for all. The steps taken are based on risk assessments that are regularly reviewed. Representatives of Gravesham Borough Council regularly inspect the Gurdwara Langar facility and we have always received a 5-star rating.

c. Volunteers

Many volunteers (sewadars) give up their time to help at the Gurdwara, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

a. Key financial performance indicators

A key measurement for both the Trustees and the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation). The review of activities section below highlights some of the key results delivered during 2024/25.

The Gurdwara's Finance Team has continued to work hard to manage the income so that the Gurdwara is able to serve the Sangat during these challenging times. While Gurdwaras all over the country have been hit hard by the fall in numbers attending and lower incomes due firstly to Covid, and then the cost-of-living crisis, we were able to minimise the impact by planning strategically. Some key decisions and actions are listed here:

- Online donations facilities continues to be promoted for Sangat to donate;
- Ongoing substantial cost savings from free labour provided by Sewadars;
- Continuously seeking savings on expenditure by negotiating strongly with suppliers;
- Gift Aid collected accurately and regularly;
- Online Accounts package being used effectively to record income and expenditure; and
- Major financial decisions taken in full consultation with Management Team

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Trustees' Report For the Year Ended 31 March 2025

b. Review of activities

Practice of Sikhism

Morning and evening services have continued to be conducted daily at the Gurdwara. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) were performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers.

Regular daily services/prayers were conducted with morning prayers between 4am and 10am and evening prayers between 4pm and 7.30pm. Langar (free kitchen for all) was supported and kept running throughout the year as is required by the Sikh Code of Conduct.

The following is a summary of services provided during 2024/25:

a) Anand Karajs (Weddings)	–	114
b) Kurmais (Engagements)	–	71
c) Civil Wedding Registrations	–	94
d) Akhand Paath	–	102
e) Sukhmani Sahib Paath	–	394
f) Sehaj Paath	–	10
g) Funeral Services	–	46

Celebration of Sikhism and Sikh beliefs

The SGNDG celebrated all main events on the Sikh Calendar, including all the major Gurburab's (special religious anniversaries).

An annual Nagar Kirtan (procession) in the month of April is normally organised to celebrate the birthday of the Sikh Nation - the Khalsa Panth. This continues to be very popular not only amongst the Sikh population, but also the wider local community. We have used this as a springboard for interaction and dialogue with our local community. In 2020 and 2021, the Nagar Kirtan had to be cancelled due to Covid-19. April 2022 saw the welcome return of the Nagar Kirtan, followed by a Dharmic Mela on the Gurdwara grounds and in April 2023 and 2024, these celebrations have continued to increase, with around 10,000 and 12,000 people taking part over the respective weekends.

During the pandemic, the Gurdwara's Digital and Technology Team facilitated keeping the Sangat engaged with the Gurdwara through installing live broadcast equipment in all three Diwan Halls. This facility was maintained so that even after the pandemic, those who could not come to the Gurdwara could enjoy the services from home or wherever they may be. This facility will be replaced by a new system in 2026.

Education

The SGNDG supports the Guru Nanak Punjabi School, which conducts Punjabi language classes every Saturday and Tuesday evening. Children also attend workshops at the Gurdwara about Sikh issues. The curriculum is positioned to attain competence and fluency in Punjabi language to enable the students to attain GCSE and 'A' Level qualifications. For the academic year 2024/25, the number of students on roll was around 325 of which 60 are in the early years provision for 6 - 8 years old. Students are taught by teachers who have a first degree in teaching from Punjab as well as LSA qualification in UK. The staff teaching time is approximately four hours per week, in line with the school terms. A specialist teacher usually teaches the 'A' Level class. There are currently ten teachers and three volunteers who are being supported to become teachers of Punjabi themselves. Two new teachers were appointed following resignations this year. The new teachers took up their positions having had experience of supported teaching as volunteers with children in the school and the

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2025

completion of the induction phase. They are also working in mainstream schools as LSAs. They are being mentored by the Head Teacher of the school.

Last year the number of students taking GCSE was 35, all of whom achieved level 9 – 6 in their exams. The bulk of the grades were at the higher levels. The A' Level classes have been difficult to sustain as local schools have cut back their support due to their budgetary constraints. However the initiative led by Mrs Sandhu has resulted in nine students taking the 'A' Level and achieving grades A* - A in the 2024/25 academic year. The school is also considering GCSE in Sikhi as students are getting information about Sikhi thoughts and ideas from attending workshops in the Gurudwara. Time considerations and lack of support from local schools is a constraint for the students.

The Punjabi School teachers are named on the Reference and Administrative Details page.

In addition to Punjabi language teaching, the SGNDG continues to provide the following educational and learning activities:

- a) Kirtan classes where students also learn to play the Tabla and Harmonium;
- b) Sikhi Camps regularly throughout the year;
- c) Weekly Gatka Classes (Sikh martial arts) with approximately 40 students

Sports

SGNDG provides sporting facilities to Guru Nanak Sports Club where approximately 1,000 children and adults are normally involved in various sports. The number of people using the sports facilities is increasing all the time with males and females participating in all sports.

The Sports Club continues to support all the member sports clubs that it encompasses. The Karate club regularly takes part in and delivers successes at national and international tournaments, providing inspiration to all.

The football, basketball and netball clubs participate in local and county wide leagues and have been very successful. The boxing club has had participants take part in various events around the country with rising talent coming through with the guidance and support offered.

Participation numbers in all sports clubs that use our facilities are steady or increasing, with more and more people taking an active part in healthy activities.

The sports club host a Kabaddi tournament every year and once again this proved very popular with teams from around the country and over 3000 spectators at the event.

The walking track was widened in 2024 with an extra lane around the fields to meet the increasing demand for its use. The track is used by all members of the community from early morning to the late evening. It offers a safe environment for all users.

The Outdoor Gym continues to be very popular with members of the Sangat and there are plans to extend the facility. The sports centre is now in need of updating and while considering whether to build a new state of the art sports centre in the longer term, maintenance and some upgrading of facilities has been undertaken to ensure that there is a safe and effective resource for all to use.

Community focus and public benefit

Supporting the Sangat with their health and wellbeing has become particularly important in recent years and continues to be so. A variety of actions have been taking place during 2024/25 to promote community well-being, diversity and integration for the greater public benefit.

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Trustees' Report For the Year Ended 31 March 2025

The Health and Wellbeing Team offer their support to the Sangat face to face and remotely in various ways, signposting members of the Sangat to experts in the relevant fields if necessary. A helpline number is promoted on the website and social media and has been used by people who have reached out for advice and support. Poor mental health is a growing concern, and the number of deaths by suicide in the area has seen an increase in recent years.

We hosted an NHS Symposium for over 100 senior stakeholders of the Kent and Medway Integrated Care Board, focusing on the NHS agenda to do more on prevention of poor health.

Increasing the knowledge of Sikhi and the functioning of the Gurdwara to the wider community through presentations and guided tours for local students is normally a major activity at the Gurdwara, hosting Primary and Secondary Schools from across Kent, with students and teachers spending around two hours inside the Gurdwara. After suspension of this activity during 2020/21, about 90 visits were hosted during 2021/22 and this reduced to about 60 in 2022/23 as some schools faced financial shortages and could not organise transport to the Gurdwara. However, 2023/24 saw a rise with about 70 visits taking place and in 2024/25, 107 schools visited with around 4,000 students and teachers. The online system for booking visits is now able to generate the number of visitors coming as part of such groups.

The SGNDG web page (www.gurunanakdarbar.org) continues to be developed. The site has grown from a single page to a well-structured and comprehensive informational site where users can find details of the Gurdwara, its location, the events being held, and any major developments. The site enables schools, organisations and individuals to make requests to visit online if they would like a guided visit to learn about Sikhi.

Social Media has been used to good effect by SGNDG to engage with the Sangat, using Facebook, Instagram, X (previously Twitter), LinkedIn, as well as broadcasting messages to subscribers through a text service and through WhatsApp.

Joint initiatives with other organisations that provided various services at the Gurdwara through clinics and drop-in sessions are proving helpful and informative to the Sangat. These include NHS OneYou health advice on a one-to-one basis, Sure Start sessions for mothers and toddlers, weekly Citizens Advice clinic, and weekly Legal Advice clinic.

The Gurdwara is active in representing the community at various forums, such as the North Kent Inter Faith Network, Kent Police's Independent Police Advisory Group and Gravesham Borough Council's "UK Shared Prosperity Fund" Steering Group.

Improve the SGNDG Facilities

The main focus continues to be to maintain the Gurdwara's main building facilities in good order. We have purpose-built facilities for sports, weddings, education, computer facilities, conference rooms, lecture theatre, kitchen facilities, car parking, disabled parking, disabled access ramps, shower and washing facilities.

During 2024/25 we were able to implement several upgrades and enhancements aimed at improving efficiency, safety, and organisation within the Gurdwara:

1. Digital Receipt System implemented last year seamlessly integrates with our finance system to streamline transaction tracking and financial reporting. Convenient contactless donation method has been introduced with donation points in Diwan Halls and entrance areas.
2. Digital screens installed for Hukamnama, Sangat programmes and notices/posters in prominent parts of the Gurdwara. Additional CCTV cameras have been installed to improve security and safeguard the Sangat.
3. Storage Enhancements: Custom cupboards have been added in the Dharam Parchar and library areas to efficiently store and manage musical instruments, Sikh posters, and other materials, improving accessibility and organisation.

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Trustees' Report For the Year Ended 31 March 2025

4. Fire Safety Improvements: The fire alarm system in the Sports Centre has been further improved to meet modern safety standards, ensuring enhanced protection for all users of the facility. Risers in the main building have been cleared of clutter and maintained to a safe and clean standard. Fire alarm tests are conducted regularly.

These are some of the improvements that reflect our commitment to maintaining a safe, organised, and efficient environment for everyone who uses our spaces.

Financial review

Total incoming resources for the year amounted to £2.51m, an increase from £2.12m in 2023/24.

Expenditure for the year was £1.59m, the same as in the previous year, leaving a net incoming resources of £919k (2024: £528k). The Trustees consider the surplus achieved on its activities to be satisfactory.

At 31 March 2025 the charity had total funds of £18.39m (2024: £17.47m), all being unrestricted funds. Of this, £16.71m was disclosed as a designated fund, representing the net book value of fixed assets.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

Three months' working expenses are to be held as a reasonable reserve to maintain the charity's services.

At 31 March 2025 the charity held free reserves (being total funds less designated funds) of £1.68m (2024: £1.67m).

c. Principal funding

The charity's principal source of funding during the year was once again donations and associated gift aid claims, provided by members of the congregation wanting to contribute to the Gurdwara's running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is governed by its constitution adopted on 15th April 1984.

The principal object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji.

The objectives have been updated to reflect the current needs of the Sangat, and the wonderful Gurdwara that we are now blessed with. After extensive discussions with Charity Commission, we have revised the Objectives of the Gurdwara at the end of 2024. We are now able to do more to promote the values of Sikhi through, for example, education; support wellbeing through sports and health related activities; provide support for the elderly; welcome schools and other visitors, and organise regular Sikhi camps.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2025

b. Method of appointment or election of Trustees

The Trustees are appointed and removed by the Sadh Sangat.

c. Policies adopted for the induction and training of Trustees

Advice for trustees published by the Charity Commission is given to new Trustees and new guidance is notified and made available at Committee meetings. Trustees are fully involved in the operations of the charity and have free access to all members of staff to ensure that they can be fully aware of the activities and methods of the charity.

d. Pay policy for senior staff

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no trustee received remuneration in the year, nor were any trustee expenses incurred.

The Management Committee also give their time freely and are not remunerated.

e. Organisational structure and decision making

The Trustees are responsible for the administration and investment policy of the Charity. A management committee, appointed by the President, is responsible for the day-to-day management of the charity. Members of the Management Committee are listed on the Reference and Administrative Details page. There are also sub-teams set up, covering building development and maintenance, youth related activities, sports, health and wellbeing, religious and Punjabi education, langar, finance and audit, and digital and technology. A sub-team head is appointed for each team.

f. Related party relationships

The charity did not enter into transactions with any related parties during the year.

g. Risk management and principal risks and uncertainties

The Trustees are required to consider all major risks to which the charity is exposed. An annual review is undertaken and systems have been established to mitigate such risks, or continue to be developed as part of its review process.

The main risks that the charity is exposed to are:

- Reliance on charitable donations from members of the congregation as the main source of income. Financial sustainability is the major financial risk, and the management of this risk involves a regular review of available liquid funds to settle debts as they fall due.
- Ensuring the board of trustees has appropriate skills and individuals can devote sufficient time to their role.
- Non-financial risks include those arising from health and safety matters. The volume of visitors to the Gurdwara means that it is imperative that regular health and safety assessments take place and that adequate insurance cover is in place.

h. Trustees' indemnities

The charity maintains trustees/officers' liability insurance which gives appropriate cover for any legal action brought against its trustees.

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Trustees' Report For the Year Ended 31 March 2025

PLANS FOR FUTURE PERIODS

The Trustees are looking to the future with confidence. Since we moved to the new building the community is now benefiting from the rising footfall and increased range of services. Work on redevelopment of the Clarence Place building began in early 2024 after a full tender process, and is expected to be completed in the first half of 2026, resulting in the creation of 14 self-contained apartments that will be rented out to support the Gurdwara's charitable activities.

The Covid-19 pandemic had a significant impact in 2020/21, followed by a significant recovery in 2021/22 as postponed programmes were accommodated. After a significant amount of "catching up", 2022/23 saw a reduction in numbers of programmes. The rising cost of living increased the Gurdwara's expenditure on fuel for heating, lighting and cooking, as well as increases in the price of foodstuffs for Langar, leading to a review of the suggested donations for some services. The effects of the pandemic have now largely worked their way out of the system with some ongoing changes in the pattern of events. For example, before 2020, Anand Karaj's were almost entirely on weekends, whereas now they can be on any day of the week.

The change in daily patterns of use has led to a change in the way that the main Gurdwara car park is managed. Since 2010, the car park had been leased to Gravesham Borough Council for Monday – Friday and was free to use by Gurdwara attendees at weekends. However, due to need for more parking spaces during the week and misuse of the free facility at weekends by non-attendees, the Gurdwara has taken control and introduced a new system of managing the car park. Anyone coming in to the Gurdwara can register their car for free parking, and others can pay through online services or payment machines. The new system will be implemented during 2025/26.

The annual Vaisakhi celebrations with Nagar Kirtan and Dharmic Mela have continued to grow since April 2022 as very successful events, after two years of cancellation due to Covid. 10,000 - 12,000 people have attended the event in recent years. The other annual events with thousands attending are Bandi Chhor and Guru Nanak Dev Ji's Parkash Gurburab (birth anniversary) in October / November, as well as New Year's Eve every year.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the 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 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 (Statement of Recommended Practice);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

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**Trustees' Report
For the Year Ended 31 March 2025**

The Trustees are responsible for the maintenance and integrity of the charity and 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.

This report was approved by the Trustees and signed on their behalf by:

Signed by:

5DE715BDA1BD4CB...
Manpreet Singh Dhaliwal
Trustee

Signed by:

EDDE24C1E3D140A...
Sohan Singh Bhatti
Trustee

Date: 10 February 2026

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple)

Opinion

We have audited the financial statements of Siri Guru Nanak Darbar (Sikh Temple) (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

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

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the charity and wider not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:


- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management and representatives of Trustees as to actual and potential litigation and claims.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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UHY Hacker Young
Chartered Accountants
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 10 February 2026

UHY Hacker Young are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of financial activities
For the Year Ended 31 March 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	2,233,888	-	2,233,888	1,887,355
Charitable activities	5	221,050	-	221,050	173,600
Other trading activities	6	29,600	-	29,600	58,350
Investments	7	20,805	-	20,805	325
Total income		2,505,343	-	2,505,343	2,119,630
Expenditure on:					
Charitable activities	8	1,586,815	-	1,586,815	1,591,201
Total expenditure		1,586,815	-	1,586,815	1,591,201
Net income		918,528	-	918,528	528,429
Transfers between funds	16	5,471,486	(5,471,486)	-	-
Net movement in funds		6,390,014	(5,471,486)	918,528	528,429
Reconciliation of funds:					
Total funds brought forward	16	11,999,260	5,471,486	17,470,746	16,942,317
Net movement in funds		6,390,014	(5,471,486)	918,528	528,429
Total funds carried forward		18,389,274	-	18,389,274	17,470,746

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 28 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

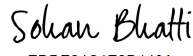
Balance Sheet As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	15,201,500	15,205,898
Investment property	13	1,512,351	597,715
		<u>16,713,851</u>	<u>15,803,613</u>
Current assets			
Debtors	14	67,724	121,499
Cash at bank and in hand		1,724,650	1,654,128
		<u>1,792,374</u>	<u>1,775,627</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(116,951)	(108,494)
Net current assets		<u>1,675,423</u>	<u>1,667,133</u>
Total net assets		<u><u>18,389,274</u></u>	<u><u>17,470,746</u></u>
Charity funds			
Restricted funds	16	-	5,471,486
Unrestricted funds	16	18,389,274	11,999,260
Total funds		<u><u>18,389,274</u></u>	<u><u>17,470,746</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

5DE715BDA1BD4CB...
Manpreet Singh Dhalival
 Trustee

Signed by:

EDDE24C1E3D140A...
Sohan Singh Bhatti
 Trustee

Date: 10 February 2026

The notes on pages 18 to 28 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of Cash Flows
For the Year Ended 31 March 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	18	995,862	426,329
Cash flows from investing activities			
Purchase of tangible fixed assets	12,13	(946,145)	(283,626)
Net cash used in investing activities		(946,145)	(283,626)
Cash flows from financing activities			
Interest received	7	20,805	325
Net cash provided by financing activities		20,805	325
Change in cash and cash equivalents in the year		70,522	143,028
Cash and cash equivalents at the beginning of the year		1,654,128	1,511,100
Cash and cash equivalents at the end of the year	19	1,724,650	1,654,128

The notes on pages 18 to 28 form part of these financial statements

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2025

1. General information

Siri Guru Nanak Darbar (Sikh Temple) is an unincorporated charity, registered in England. The charity's registered office is Guru Nanak Marg, Gravesend, Kent, DA12 1AG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Siri Guru Nanak Darbar (Sikh Temple) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2025

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- See below
Plant and machinery	- 3 - 10 years straight line
Fixtures and fittings	- 25% reducing balance

Most of the value of the freehold property relates to the Gurdwara Temple. Depreciation has not been provided on the freehold property, other than the walking track, since any charge would be immaterial on the basis that the assets have a long useful life and a high residual value that is considered to be at least equal to the carried value of the assets in the accounts.

Impairment would be provided for if necessary. Impairment reviews are carried out when there are any indicators of impairment.

Depreciation has been provided on the walking track over 10 years on a straight line basis.

2.6 Investment property

Investment property comprises property held to earn rental income and/or capital appreciation.

Investment properties are initially measured at cost, including directly attributable transaction costs. They are then measured at fair value at each reporting date, with changes in fair value recognised in the Statement of Financial Activities under Other Gains and Losses.

Where a freehold property is undergoing conversion for future investment purposes, it is classified as investment property under construction, and measured at cost less impairment until such time as fair value can be reliably determined. Costs included in development, including construction costs, professional fees, and any other directly attributable costs, are capitalised. Once the redevelopment is completed and fair value can be determined, the property is measured at fair value.

Investment properties are not depreciated.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2025

3. Critical accounting estimates and areas of judgement

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

As noted in accounting policy 2.6, depreciation has not been provided on the freehold property, other than the walking track, since any charge would be immaterial on the basis that the assets have a long useful life and a high residual value that is considered to be at least equal to the carried value of the assets in the accounts

Critical areas of judgment:

The old Gurdwara at Clarence Place has been classified as an investment property, since it is no longer used for operational purposes and is being converted for investment purposes. Once the redevelopment is complete and fair value can be determined, the property will be re-measured to fair value.

The charity owns another building, the Education Centre, Trinity Road, Gravesend, which is used for its charitable operations (for its Punjabi school). The rental income from this property ceased from April 2024 (previously, 50% had been rented to third parties). Given the charity's own use of the property, it is classified as freehold property within tangible fixed assets.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations			
Donations including Langar	1,267,130	1,267,130	1,043,832
Donation boxes - Golak	781,478	781,478	675,868
Gift Aid tax reclaimed	166,830	166,830	167,655
Vaisakhi magazine	18,450	18,450	-
	<u>2,233,888</u>	<u>2,233,888</u>	<u>1,887,355</u>
<i>Analysis of 2024 total by fund</i>	<u>1,887,355</u>	<u>1,887,355</u>	

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Hall hire for weddings and events	221,050	221,050	173,600
	<u>221,050</u>	<u>221,050</u>	<u>173,600</u>
<i>Analysis of 2024 total by fund</i>	<u>173,600</u>	<u>173,600</u>	

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Rental income - Gravesham Council	29,600	29,600	29,600
Rental income - Kent County Council	-	-	28,750
	<u>29,600</u>	<u>29,600</u>	<u>58,350</u>
<i>Analysis of 2024 total by fund</i>	<u>58,350</u>	<u>58,350</u>	

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest on cash deposits	20,805	20,805	325
	<u>20,805</u>	<u>20,805</u>	<u>325</u>
<i>Analysis of 2024 total by fund</i>	<u>325</u>	<u>325</u>	

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

8. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	1,577,805	9,010	1,586,815	1,591,201
<i>Analysis of 2024 total</i>	<i>1,582,555</i>	<i>8,646</i>	<i>1,591,201</i>	

In 2024, all expenditure related to unrestricted funds.

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	431,110	344,108
Depreciation	35,907	67,239
Langar - Food costs	333,733	253,460
Dharam Parcher - other costs	147,053	153,894
Running costs - Temple	416,676	542,605
Running costs - Education and sports centre	38,682	24,389
Maintenance of buildings	160,085	153,430
Sports clubs and activities	6,586	12,845
Publicity costs	1,350	1,250
Bank charges	2,309	2,200
Legal and professional	1,740	3,744
Charitable donations	2,574	9,195
Election costs	-	14,196
	1,577,805	<i>1,582,555</i>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

8. Analysis of expenditure by activities (continued)**Analysis of support costs**

	Total funds 2025 £	<i>Total funds 2024 £</i>
Legal and professional costs	9,010	8,646

9. Auditors' remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's auditor for the preparation and audit of the charity's annual accounts (incl. VAT)	8,400	7,368

10. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	388,552	315,462
Social security costs	33,883	20,483
Contribution to defined contribution pension schemes	8,675	8,163
	<u>431,110</u>	<u>344,108</u>

Wages and salaries include the cost of waiting staff hired to support weddings, which is bought in via a third party company. These staff are not employed by the charity, and hence are not included in the average employee numbers below.

The average number of persons employed by the charity during the year was as follows:

	2025 No.	<i>2024 No.</i>
Priests	7	7
Punjabi Academy Teachers	12	11
Langar and Wellbeing Team	6	6
	<u>25</u>	<u>24</u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees and Management Committee officers give of their time freely and are not remunerated.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	15,166,671	301,718	348,224	15,816,613
Additions	7,500	23,409	600	31,509
At 31 March 2025	<u>15,174,171</u>	<u>325,127</u>	<u>348,824</u>	<u>15,848,122</u>
Depreciation				
At 1 April 2024	149,237	217,763	243,715	610,715
Charge for the year	(13,567)	20,855	28,619	35,907
At 31 March 2025	<u>135,670</u>	<u>238,618</u>	<u>272,334</u>	<u>646,622</u>
Net book value				
At 31 March 2025	<u>15,038,501</u>	<u>86,509</u>	<u>76,490</u>	<u>15,201,500</u>
At 31 March 2024	<u>15,017,434</u>	<u>83,955</u>	<u>104,509</u>	<u>15,205,898</u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

13. Investment property

	Freehold investment property under construction £
Valuation	
At 1 April 2024	597,715
Additions	914,636
At 31 March 2025	<u>1,512,351</u>

All of the above relates to the old Gurdwara at Clarence Place, which is being converted into fourteen flats. See also note 3, critical accounting estimates and areas of judgement.

Additions relate to the on-going development work taking place during the conversion.

14. Debtors

	2025 £	<i>2024 £</i>
Trade debtors	44,394	<i>1,300</i>
Other debtors	1,126	<i>3,065</i>
Prepayments and accrued income	22,204	<i>117,134</i>
	<u>67,724</u>	<u><i>121,499</i></u>

15. Creditors: Amounts falling due within one year

	2025 £	<i>2024 £</i>
Trade creditors	82,265	<i>85,783</i>
Other creditors	9,965	<i>-</i>
Accruals and deferred income	24,721	<i>22,711</i>
	<u>116,951</u>	<u><i>108,494</i></u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

16. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2024	Income	Expenditure	Transfers in/out	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Fixed assets	-	-	-	16,713,851	16,713,851
General funds					
Unrestricted income fund	11,999,260	2,505,343	(1,586,815)	(11,242,365)	1,675,423
Total Unrestricted funds	11,999,260	2,505,343	(1,586,815)	5,471,486	18,389,274
Restricted funds					
Building fund	5,471,486	-	-	(5,471,486)	-
Total of funds	17,470,746	2,505,343	(1,586,815)	-	18,389,274

The designated fund represents an amount within unrestricted funds equal to the net book value of the charity's tangible fixed assets. This designation reflects the fact that these funds are invested in assets used in the charity's operations and are therefore not readily available for general expenditure and therefore do not form part of the charity's free reserves.

The general unrestricted income fund represents funds that the trustees are free to use in accordance with the charity's charitable objects.

The restricted funds are funds that have been given for particular purposes and projects. The building fund represented historical money received towards the construction of the new temple. During the year this has been transferred to unrestricted funds, since the money has been fully spent, and is now shown as part of the fixed asset designated fund.

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Unrestricted funds				
Unrestricted income fund	11,470,831	2,119,630	(1,591,201)	11,999,260
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
Total of funds	16,942,317	2,119,630	(1,591,201)	17,470,746

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

16. Statement of funds (continued)
17. Analysis of net assets between funds
Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	15,201,500	15,201,500
Investment property	1,512,351	1,512,351
Current assets	1,792,374	1,792,374
Creditors due within one year	(116,951)	(116,951)
Total	18,389,274	18,389,274

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	9,734,412	5,471,486	15,205,898
Investment property	597,715	-	597,715
Current assets	1,775,627	-	1,775,627
Creditors due within one year	(108,494)	-	(108,494)
Total	11,999,260	5,471,486	17,470,746

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	918,528	528,429
Adjustments for:		
Depreciation charges	35,907	67,239
Dividends, interests and rents from investments	(20,805)	(325)
Decrease/(increase) in debtors	53,775	(121,499)
Increase/(decrease) in creditors	8,457	(47,515)
Net cash provided by operating activities	995,862	426,329

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

19. Analysis of cash and cash equivalents

	2025	<i>2024</i>
	£	£
Cash in hand	710,879	<i>1,654,128</i>
Notice deposits (less than 3 months)	1,013,771	-
Total cash and cash equivalents	<u>1,724,650</u>	<u><i>1,654,128</i></u>

20. Analysis of changes in net debt

	At 1 April	Cash flows	At 31 March
	2024	£	2025
	£	£	£
Cash at bank and in hand	1,654,128	70,522	1,724,650
	<u>1,654,128</u>	<u>70,522</u>	<u>1,724,650</u>

21. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2025.

22. Controlling party

The charity is controlled by the trustees and on a day-to-day basis is managed by the Management Committee.

SIRI GURU NANAK DARBAR (SIKH TEMPLE)

England & Wales - Charity number 289430

Accounts

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2024

Siri Guru Nanak Darbar (Sikh Temple)

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Siri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2024**

Charity registration number	289430
Principal office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Registered office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Trustees	Ajaib Singh Cheema (Chair) Manpreet Singh Dhaliwal Sohan Singh Bhatti Devinder Singh Boora
Management Committee Officers	Ajaib Singh Cheema (President) Devinder Singh Boora, General Secretary Jagdev Singh Virdee, General Secretary Balwinder Singh Cheema, General Secretary Jagjit Singh Dhaliwal, General Secretary Swaran Singh, General Secretary Sohan Singh Bhatti, Treasurer Manpreet Singh Dhaliwal, Treasurer Inderpal Singh Sall, Senior Vice President Kulwinder Singh Sandhu, Vice President Nanak Singh Chatwal, Vice President Baljit Singh Hayre, Vice President Baljit Singh Kang, Vice President Ajit Singh Clare, Vice President Gurmej Singh Biring, Vice President
Priests	Mala Singh Harbhajan Singh Gurdev Singh Sarabjit Kaur
Punjabi Academy Teachers	Harpreet Kaur Sandhu (Teacher in Charge) Paramjit Kaur Gill Gurpreet Kaur Sarbjit Kaur Natt Varinderjit Kaur Nachhatar Kaur Sodhi Rajbir Thind Vaneet Kaur (Early Year provision and UK QTS) Amandeep Ghuman Sandeep Bhangle Pardeep Dhadwal
Bankers	Barclays Bank Plc 355 Station Road, Harrow, HA1 2AW Lloyds TSB Plc 78 New Road, Gravesend, Kent, DA11 0AR
Auditor	UHY Hacker Young Thames House, Roman Square, Sittingbourne, Kent, ME10 4BJ

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2024

The Trustees of Siri Guru Nanak Darbar (Sikh Temple) present their report and financial statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Introduction

The Siri Guru Nanak Darbar (Sikh Temple) ("SGNDG") is a charity located in Gravesend and primarily serves the local community providing both faith and non-faith based services and support to over 15,000 plus beneficiaries. The Gurdwara, also known as the SGNDG is a religious charity centered on the Sikh faith. All aspects of the SGNDG operations and management are premised on the foundations of Sikh teachings and principles.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives, including strategies and activities for achieving these objectives

The object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji. Whilst the primary objective of the charity is to enable those of a Sikh heritage and Sikh commitment to share a place of worship, Sangat (congregation) and Langar (communal kitchen and food), the SGNDG prides itself on being able to extend its building and its volunteers' time to all members of the Gravesham community.

In addition to the aims and objectives defined in our constitution, the SGNDG set out or confirm each year its aims and objectives. This year our objectives were as follows:

1. Practice of Sikhi - to provide facilities to enable followers of the Sikh religion to practice their faith in a convenient and conducive environment in accordance to Sikh Gurmata i.e. the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib Ji.
2. Celebration of Sikhi and Sikh Beliefs - to hold events to celebrate and commemorate key dates on the Sikh calendar.
3. Focus on education and sports - ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for sports and the distribution of non-faith information and education.
4. Community Focus and Public Benefit - focus on community well-being, integration and diversity. This year, supporting the whole community continued to be a key priority. Although the pandemic has passed, the effects were still being felt, as well as the impact of the cost-of-living crisis that has followed.
5. Redevelop the old Gurdwara building in Clarence Place, which has been empty and derelict since the move to the current site in 2010.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees and the Management Committee have had due regard to the Charity Commission's guidance on public benefit. In particular SGNDG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve all members of the local community.

Following the pandemic, the Gurdwara sewadar teams have continued to work together to ensure that there is a safe environment for all. The steps taken are based on risk assessments that are regularly reviewed. Representatives of Gravesham Borough Council regularly inspect the Gurdwara Langar facility and we have always received a 5-star rating.

c. Volunteers

Many volunteers (sewadars) give up their time to help at the Gurdwara, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

a. Key financial performance indicators

A key measurement for both the Trustees and the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation). The review of activities section below highlights some of the key results delivered during 2023/24.

The Gurdwara's Finance Team has continued to work hard to manage the income so that the Gurdwara is able to serve the Sangat during these challenging times. While Gurdwaras all over the country have been hit hard by the fall in numbers attending and lower incomes due firstly to Covid, and then the cost-of-living crisis, we were able to minimise the impact by planning strategically. Some key decisions and actions are listed here:

- Online donations facilities promoted further for Sangat to donate;
- Ongoing substantial cost savings from free labour provided by Sewadars;
- Gift Aid collected accurately and regularly;
- Online Accounts package being used effectively to record income and expenditure; and
- Major financial decisions taken in full consultation with Management Team

b. Review of activities

Practice of Sikhism

Morning and evening services have continued to be conducted daily at the Gurdwara. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) were performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers.

Regular daily services/prayers were conducted with morning prayers between 4am and 10am and evening prayers between 4pm and 7.30pm. Langar (free kitchen for all) was supported and kept running throughout the year as is required by the Sikh Code of Conduct.

The following is a summary of services provided during 2023/24:

a) Anand Karajs / Weddings	–	101
b) Akhand Paath	–	70
c) Sukhmani Sahib Paath	–	424
d) Sehaj Paath	–	16
e) Funeral Services	–	56

Celebration of Sikhism and Sikh beliefs

The SGNDG celebrated all main events on the Sikh Calendar, including all the major Gurburab's (special religious anniversaries).

An annual Nagar Kirtan (procession) in the month of April is normally organised to celebrate the birthday of the Sikh Nation - the Khalsa Panth. This has proved very popular not only amongst the Sikh population, but also the wider local community. We have used this as a springboard as a means of interaction and dialogue with our local community. In 2020 and 2021, the Nagar Kirtan had to be cancelled due to Covid-19. April 2022 saw the welcome return of the Nagar Kirtan, followed by a Dharmic Mela on the Gurdwara grounds and in April 2023, these celebrations were even bigger, with around 10,000 people taking part over the weekend.

During the pandemic, the Gurdwara's Digital and Technology Team facilitated keeping the Sangat engaged with the Gurdwara through installing live broadcast equipment in all three Diwan Halls. This facility has been maintained so that even after the pandemic, those who could not come to the Gurdwara could enjoy the services from home or wherever they may be.

Education

The SGNDG supports the Guru Nanak Punjabi School, which conducts Punjabi language classes every Saturday. Children also attend workshops at the Gurdwara about Sikh issues. The curriculum is positioned to attain competence and fluency in Punjabi language to enable the students to attain GCSE and 'A' Level qualifications. For the academic year 2023/24, the number of students on roll was around 318 of which 60 are in the early years provision for 6 – 8 years old. Students are taught by teachers who have a first degree in teaching from Punjab and as well as LSA qualification in UK. The staff teaching time is approximately four hours per week, in line with the school terms. A specialist teacher usually teaches the 'A' Level class. There are currently ten teachers and three volunteers who are being supported to become teachers of Punjabi themselves. Two new teachers were appointed following resignations this year. The new teachers

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2024

took up their positions following volunteer working with children in the school and the completion of the induction phase. They are also working in mainstream schools as LSAs. They are being mentored by the Head Teacher of the school.

Last year the number of students taking GCSE was 35, all of whom achieved level 9 – 6 in their exams. The bulk of the grades were at the higher levels. Since the impact of Covid it has been difficult to start the 'A' Level Punjabi classes as local schools have withdrawn support for the teaching of Punjabi. However, the initiative led by Mrs Sandhu has resulted in three students taking the 'A' Level and achieving grades A* - A. The school also offered GCSE in Sikhi before the pandemic, and it is being considered that this might be restarted if there is demand.

The Punjabi School teachers are named on the Reference and Administrative Details page.

In addition to Punjabi language teaching, the SGNDG continues to provide the following educational and learning activities:

- a) Kirtan classes where students also learn to play the Tabla and Harmonium;
- b) Sikhi Camps regularly throughout the year;
- c) Weekly Gatka Classes (Sikh martial arts) with approximately 40 students

Sports

SGNDG provides sporting facilities to Guru Nanak Sports Club where approximately 1,000 children and adults are normally involved in various sports. The number of people using the sports facilities is increasing all the time with males and females in all sports.

The sports club had representatives from the Karate club attend an International tournament at Crystal Palace with one member Winning the middleweight category in November 2023. There were also national and international successes throughout the year at other tournaments. It is very encouraging to see national and international participation.

The football, basketball and netball clubs have participated in local leagues and county wide and been very successful. The boxing club have had participants take part in various events around the country with rising talent coming through with the guidance and support offered.

Participation numbers in all sports clubs that use our facilities are steady or increasing, with more and more people taking an active part in healthy activities.

The sports club host a Kabbadi tournament every year and once again this proved very popular with teams from around the country and over 3000 spectators at the event.

The walking track is due to be widened in 2024 with an extra lane around the fields to meet the increasing demand for its use. The track is used by all members of the community from early morning to late evening. It offers a safe environment for all users.

The Outdoor Gym continues to be very popular with members of the Sangat and there are plans to extend the facility.

The sports centre is now in need of updating and steps are in place for planning and to build a state-of-the-art sports centre allowing facilities for all sports to encourage activities for all and a healthier lifestyle.

Community focus and public benefit

Supporting the Sangat with their health and wellbeing has become particularly important in recent years and continues to be so. A variety of actions have been taking place during 2023/24 to promote community well-being, diversity and integration for the greater public benefit.

The Health and Wellbeing Team offer their support to the Sangat face to face and remotely in various ways, signposting members of the Sangat to experts in the relevant fields if necessary. A helpline number is promoted on the website and social media and has been used by people who have reached out for advice and support. Poor mental health is a growing concern, and the number of deaths by suicide in the area has seen an increase in recent years.

Increasing the knowledge of Sikhi and the functioning of the Gurdwara to the wider community through presentations and guided tours for local students is normally a major activity at the Gurdwara, hosting Primary and Secondary Schools from across Kent, with students and teachers spending around two hours inside the Gurdwara. After suspension of this activity during 2020/21, about 90 visits were hosted during 2021/22 and this reduced to about 60 in 2022/23 as some schools faced financial shortages and could not organise transport to the Gurdwara. However, 2023/24 has seen a rise with about 70 visits taking place. During this year, an online system for booking visits was implemented, and is now able to generate the number of visitors coming as part of such groups. In the first 3 months of 2024, over 2,500 students visited as part of 30 organised school visits. From 2024/25 onwards, we will be able to generate more statistics and management information for the whole year relating to visits through the new system.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2024

The SGNDG web page (www.gurunakdarbar.org) continues to be developed. The site has grown from a single page to a well-structured and comprehensive informational site where users can find details of the Gurdwara, its location, the events being held, and any major developments. The site enables schools, organisations and individuals to make requests to visit online if they would like a guided visit to learn about Sikhi.

Social Media has been used to good effect by SGNDG to engage with the Sangat, using Facebook, Instagram, Twitter (now X), LinkedIn, as well as broadcasting messages to subscribers through a text service and through WhatsApp.

Joint initiatives with other organisations that provided various services at the Gurdwara through clinics and drop-in sessions are proving helpful and informative to the Sangat. These include NHS OneYou health advice on a one-to-one basis, Sure Start sessions for mothers and toddlers, weekly Citizens Advice clinic, and weekly Legal Advice clinic.

The Gurdwara is active in representing the community at various forums, such as the North Kent Inter Faith Network and the Independent Police Advisory Group.

Improve the SGNDG Facilities

The main focus continues to be to maintain the Gurdwara's main building facilities in good order. We have purpose-built facilities for sports, weddings, education, computer facilities, conference rooms, lecture theatre, kitchen facilities, car parking, disabled parking, disabled access ramps, shower and washing facilities.

During 2023/24 we were able to implement several upgrades and enhancements aimed at improving efficiency, safety, and organisation within the Gurdwara:

1. **Digital Receipt System Integration:** We have implemented a new digital receipt system that seamlessly integrates with our finance system to streamline transaction tracking and financial reporting.
2. **Safety Upgrades:** New stairs have been installed to ensure safe and reliable access to maintenance areas, prioritising the safety of staff and engineers.
3. **Storage Enhancements:** Custom cupboards have been added in the Dharam Parchar and library areas to efficiently store and manage musical instruments, Sikh posters, and other materials, improving accessibility and organisation.
4. **Fire Safety Improvements:** The fire alarm system in the Sports Centre has been upgraded to meet modern safety standards, ensuring enhanced protection for all users of the facility.

These improvements reflect our commitment to maintaining a safe, organised, and efficient environment for everyone who uses our spaces.

Financial review

Total incoming resources for the year amounted to £2.1m, a small decrease from £2.2m in 2022/23.

Expenditure for the year was £1.59m, an increase from £1.31m in the previous year, leaving net incoming resources of £528k (2023: £913k). The Trustees consider the surplus achieved on its activities to be satisfactory.

At 31 March 2024 the charity had total funds of £17.5m (2023: £16.9m), of which £5.5m (2023: £5.5m) related to restricted funds, the remainder relating to unrestricted funds.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

Restricted reserves are maintained in respect of the monies donated for the building of the new Gurdwara. Three months' working expenses are to be held as a reasonable reserve to maintain the charity's services.

At 31 March 2024 the charity held free reserves (being total funds less restricted funds and other funds associated with fixed assets) of £1.65m (2023: £1.36m).

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2024

c. Principal funding

The charity's principal source of funding during the year was once again donations and associated gift aid claims, provided by members of the congregation wanting to contribute to the Gurdwara's running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is governed by its constitution adopted on 15th April 1984.

The principal object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji.

There have been no changes in the objectives since the last annual report. Changes to the main objectives have been proposed to the Charity Commission and are under discussion, with an aim to have the new objects adopted sometime in 2024/25.

b. Method of appointment or election of Trustees

The Trustees are appointed and removed by the Sadh Sangat.

c. Policies adopted for the induction and training of Trustees

Advice for trustees published by the Charity Commission is given to new Trustees and new guidance is notified and made available at Committee meetings. Trustees are fully involved in the operations of the charity and have free access to all members of staff to ensure that they can be fully aware of the activities and methods of the charity.

d. Pay policy for senior staff

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no trustee received remuneration in the year, nor were any trustee expenses incurred.

The Management Committee also give their time freely and are not remunerated.

e. Organisational structure and decision making

The Trustees are responsible for the administration and investment policy of the Charity. A management committee, appointed by the President, is responsible for the day-to-day management of the charity. Members of the Management Committee are listed on the Reference and Administrative Details page. There are also sub-teams set up, covering building development and maintenance, youth related activities, sports, health and wellbeing, religious and Punjabi education, langar, finance and audit, and digital and technology. A sub-team head is appointed for each team.

f. Related party relationships

The charity did not enter into transactions with any related parties during the year.

g. Risk management and principal risks and uncertainties

The Trustees are required to consider all major risks to which the charity is exposed. An annual review is undertaken and systems have been established to mitigate such risks, or continue to be developed as part of its review process.

The main risks that the charity is exposed to are:

- Reliance on charitable donations from members of the congregation as the main source of income. Financial sustainability is the major financial risk, and the management of this risk involves a regular review of available liquid funds to settle debts as they fall due.
- Ensuring the board of trustees has appropriate skills and individuals can devote sufficient time to their role.
- Non-financial risks include those arising from health and safety matters. The volume of visitors to the Gurdwara means that it is imperative that regular health and safety assessments take place and that adequate insurance cover is in place.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2024

h. Trustees' indemnities

The charity maintains trustees/officers' liability insurance which gives appropriate cover for any legal action brought against its trustees.

PLANS FOR FUTURE PERIODS

The Trustees are looking to the future with confidence. Since we moved to the new building the community is now benefiting from the rising footfall and increased range of services.

Negotiations with the local council in regard to the building at Clarence Place have been concluded successfully, with an application regarding redevelopment of the building into 14 residential flats receiving approval. The refurbishment commenced in early 2024 following a tender process, and at the date of approval of these financial statements the work continues, with anticipated completion in late summer/autumn 2025.

The continued high and rising cost of living has increased the Gurdwara's expenditure on fuel for heating, lighting and cooking, as well as increases in the price of foodstuffs for Langar, and it is anticipated that these challenges will remain in the coming years.

The annual Vaisakhi celebrations with Nagar Kirtan and Dharmic Mela have continued to grow to become very successful events, after two years of cancellation due to Covid. Over 10,000 people have attended the event in recent years. The other annual events with thousands attending are Bandi Chhor and Guru Nanak Dev Ji's Parkash Gurburab (birth anniversary) in October / November, as well as New Year's Eve every year.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the 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 these financial statements, the Trustees are required to:

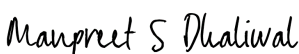
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

The Trustees are responsible for the maintenance and integrity of the charity and 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.

This report was approved by the Trustees and signed on their behalf by:

Signed by:



.....BF9791DA537048C.....
Manpreet Singh Dhaliwal
Trustee

Signed by:



.....5093CD97758942C.....
Sohan Singh Bhatti
Trustee

Date: 31 January 2025

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple)

Opinion

We have audited the financial statements of Siri Guru Nanak Darbar (Sikh Temple) (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

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

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the charity and wider not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

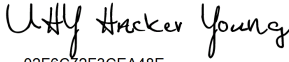
- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management and representatives of Trustees as to actual and potential litigation and claims.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

02F6C72F3CEA48E...
UHY Hacker Young
Chartered Accountants
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 31 January 2025

UHY Hacker Young are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of financial activities
For the Year Ended 31 March 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	1,887,355	-	1,887,355	1,995,331
Charitable activities	5	173,600	-	173,600	173,250
Other trading activities	6	58,350	-	58,350	59,550
Investments	7	325	-	325	73
Total income		2,119,630	-	2,119,630	2,228,204
Expenditure on:					
Charitable activities	8	1,591,201	-	1,591,201	1,314,756
Total expenditure		1,591,201	-	1,591,201	1,314,756
Net movement in funds		528,429	-	528,429	913,448
Reconciliation of funds:					
Total funds brought forward		11,470,831	5,471,486	16,942,317	16,028,869
Net movement in funds		528,429	-	528,429	913,448
Total funds carried forward		11,999,260	5,471,486	17,470,746	16,942,317

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 24 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

Balance Sheet As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	15,205,898	15,587,226
Investment property	13	597,715	-
		<u>15,803,613</u>	<u>15,587,226</u>
Current assets			
Debtors	14	121,499	-
Cash at bank and in hand		1,654,128	1,511,100
		<u>1,775,627</u>	<u>1,511,100</u>
Creditors: amounts falling due within one year	15	(108,494)	(156,009)
Net current assets		<u>1,667,133</u>	<u>1,355,091</u>
Total net assets		<u><u>17,470,746</u></u>	<u><u>16,942,317</u></u>
Charity funds			
Restricted funds	16	5,471,486	5,471,486
Unrestricted funds	16	11,999,260	11,470,831
Total funds		<u><u>17,470,746</u></u>	<u><u>16,942,317</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

 5093CD97758942C...
Sohan Singh Bhatti
 Chair of Trustees

Signed by:

 BF97910A537048C...
Manpreet Singh Dhaliwal
 Trustee

Date: 31 January 2025

The notes on pages 14 to 24 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of Cash Flows
For the Year Ended 31 March 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	18	426,329	1,258,775
Cash flows from investing activities			
Purchase of tangible fixed assets		(283,626)	(129,718)
Net cash used in investing activities		(283,626)	(129,718)
Cash flows from financing activities			
Repayments of borrowing		-	(118,683)
Interest received		325	73
Interest paid		-	(218)
Net cash provided by/(used in) financing activities		325	(118,828)
Change in cash and cash equivalents in the year		143,028	1,010,229
Cash and cash equivalents at the beginning of the year		1,511,100	500,871
Cash and cash equivalents at the end of the year	19	1,654,128	1,511,100

The notes on pages 14 to 24 form part of these financial statements

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2024

1. General information

Siri Guru Nanak Darbar (Sikh Temple) is an unincorporated charity, registered in England. The charity's registered office is Guru Nanak Marg, Gravesend, Kent, DA12 1AG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Siri Guru Nanak Darbar (Sikh Temple) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2024

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- See below
Plant and machinery	- 3 - 10 years straight line
Fixtures and fittings	- 25% reducing balance

Most of the value of the freehold property relates to the Gurdwara Temple. Depreciation has not been provided on the freehold property, other than the walking track, since any charge would be immaterial on the basis that the assets have a long useful life and a high residual value that is considered to be at least equal to the carried value of the assets in the accounts.

Impairment would be provided for if necessary. Impairment reviews are carried out when there are any indicators of impairment.

Depreciation has been provided on the walking track over 10 years on a straight line basis.

2.7 Investment property

Investment property comprises property held to earn rental income and/or capital appreciation.

Investment properties are initially measured at cost, including directly attributable transaction costs. They are then measured at fair value at each reporting date, with changes in fair value recognised in the Statement of Financial Activities under Other Gains and Losses.

Where a freehold property is undergoing conversion for future investment purposes, it is classified as investment property under construction, and measured at cost less impairment until such time as fair value can be reliably determined. Costs included in development, including construction costs, professional fees, and any other directly attributable costs, are capitalised. Once the redevelopment is completed and fair value can be determined, the property is measured at fair value.

Investment properties are not depreciated.

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2024

3. Critical accounting estimates and areas of judgement

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

As noted in accounting policy 2.6, depreciation has not been provided on the freehold property, other than the walking track, since any charge would be immaterial on the basis that the assets have a long useful life and a high residual value that is considered to be at least equal to the carried value of the assets in the accounts

Critical areas of judgment:

The old Gurdwara at Clarence Place has been classified as a tangible fixed asset in previous years.. Shortly before the year end, once the redevelopment work began, it was reclassified as an investment property, since it is no longer used for operational purposes and is being converted for investment purposes.

The property would ideally be revalued to fair value at the date of the transfer, however the fair value of such a unique property that will be substantially altered during the redevelopment could not be reliably determined, and so the transfer between asset classes was made at historic cost. Once the redevelopment is complete and fair value can be determined, the property will be re-measured to fair value.

The charity owns another building, the Education Centre, Trinity Road, Gravesend, approximately 50% of which is used for its charitable operations (for its Punjabi school) and 50% is rented to third parties. The rental income from this property is not considered significant to the charity's financial position, and is treated as incidental to the charitable operations. Given the charity's substantial use of the property, the entire property is classified as freehold property within tangible fixed assets.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations				
Donations including Langar	1,043,832	-	1,043,832	1,212,563
Donation boxes - Golak	675,868	-	675,868	575,615
Gift Aid tax reclaimed	167,655	-	167,655	199,153
Government grants	-	-	-	8,000
	<u>1,887,355</u>	<u>-</u>	<u>1,887,355</u>	<u>1,995,331</u>
<i>Analysis of 2023 total by fund</i>	<u>1,987,331</u>	<u>8,000</u>	<u>1,995,331</u>	

During the year the charity received donations totalling £Nil (2023 - £275) from trustees.

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Hall hire for weddings and events	173,600	173,600	173,250
	<u>173,600</u>	<u>173,600</u>	
<i>Analysis of 2023 total by fund</i>	<u>173,250</u>	<u>173,250</u>	

6. Income from other trading activities
Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Rental income - Gravesham Council	29,600	29,600	30,800
Rental income - Kent County Council	28,750	28,750	28,750
	<u>58,350</u>	<u>58,350</u>	<u>59,550</u>
<i>Analysis of 2023 total by fund</i>	<u>59,550</u>	<u>59,550</u>	

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest on cash deposits	325	325	73
	<u>325</u>	<u>325</u>	<u>73</u>
<i>Analysis of 2023 total by fund</i>	<u>73</u>	<u>73</u>	

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

8. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	1,582,555	8,646	1,591,201	1,314,756
<i>Analysis of 2023 total</i>	<i>1,308,449</i>	<i>6,307</i>	<i>1,314,756</i>	

In 2024, all expenditure related to unrestricted funds (2023 - £8,000 was restricted).

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	344,108	295,510
Depreciation	67,239	70,990
Langar - Food costs	253,460	204,861
Dharam Parcher - other costs	153,894	143,208
Running costs - Temple	542,605	374,313
Running costs - Education and sports centre	24,389	25,002
Maintenance of buildings	153,430	156,016
Sports clubs and activities	12,845	3,653
Publicity costs	1,250	5,537
Bank charges	2,200	3,093
Bank loans and overdrafts	-	378
Legal and professional	3,744	7,127
Charitable donations	9,195	18,761
Election costs	14,196	-
	1,582,555	<i>1,308,449</i>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Legal and professional costs	8,646	6,307

9. Auditors' remuneration

	2024 £	<i>2023 £</i>
Fees payable to the charity's auditor for the preparation and audit of the charity's annual accounts (incl. VAT)	7,368	6,984

10. Staff costs

	2024 £	<i>2023 £</i>
Wages and salaries	315,462	278,428
Social security costs	20,483	13,371
Contribution to defined contribution pension schemes	8,163	3,711
	<u>344,108</u>	<u>295,510</u>

Wages and salaries include the cost of waiting staff hired to support weddings, which is bought in via a third party company. These staff are not employed by the charity, and hence are not included in the average employee numbers below.

The average number of persons employed by the charity during the year was as follows:

	2024 No.	<i>2023 No.</i>
Priests	7	6
Punjabi Academy Teachers	11	10
Langar and Wellbeing Team	6	6
	<u>24</u>	<u>22</u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees and Management Committee officers give of their time freely and are not remunerated.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2023	15,541,671	248,496	340,535	16,130,702
Additions	-	53,222	7,689	60,911
Transfer to investment property (note 13)	(375,000)	-	-	(375,000)
At 31 March 2024	<u>15,166,671</u>	<u>301,718</u>	<u>348,224</u>	<u>15,816,613</u>
Depreciation				
At 1 April 2023	135,670	199,286	208,520	543,476
Charge for the year	13,567	18,477	35,195	67,239
At 31 March 2024	<u>149,237</u>	<u>217,763</u>	<u>243,715</u>	<u>610,715</u>
Net book value				
At 31 March 2024	<u>15,017,434</u>	<u>83,955</u>	<u>104,509</u>	<u>15,205,898</u>
At 31 March 2023	<u>15,406,001</u>	<u>49,210</u>	<u>132,015</u>	<u>15,587,226</u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

13. Investment property

	Freehold investment property under construction £
Valuation	
Additions	222,715
Transfer from freehold property (note 12)	375,000
	<hr/>
At 31 March 2024	597,715
	<hr/> <hr/>

All of the above relates to the old Gurdwara at Clarence Place. Following the successful planning application to convert the old Gurdwara into fourteen flats, the building has been reclassified and the brought forward carried cost has been transferred from freehold property. See also note 3, critical accounting estimates and areas of judgement.

Additions relate to the on-going development work taking place during the conversion.

14. Debtors

	2024 £	2023 £
Trade debtors	1,300	-
Other debtors	3,065	-
Prepayments and accrued income	117,134	-
	<hr/>	<hr/>
	121,499	-
	<hr/> <hr/>	<hr/> <hr/>

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	85,783	30,610
Other creditors	-	381
Accruals and deferred income	22,711	125,018
	<hr/>	<hr/>
	108,494	156,009
	<hr/> <hr/>	<hr/> <hr/>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

16. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Unrestricted funds				
Unrestricted income fund	11,470,831	2,119,630	(1,591,201)	11,999,260
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	16,942,317	2,119,630	(1,591,201)	17,470,746
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The general funds comprise funds that the trustees are free to use in accordance with the charitable objects.

The restricted funds are funds that have been given for particular purposes and projects. The purpose of each restricted fund is set out below:

Building fund - this represents fully spent money given since 2002 towards the construction of the new temple. The costs are included within freehold property in note 12.

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
Unrestricted income fund	10,557,383	2,220,204	(1,306,756)	11,470,831
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
KCC - Covid-19 Engaging Communities & Reducing Risk fund	-	8,000	(8,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	5,471,486	8,000	(8,000)	5,471,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	16,028,869	2,228,204	(1,314,756)	16,942,317
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

17. Analysis of net assets between funds
Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	9,734,412	5,471,486	15,205,898
Investment property	597,715	-	597,715
Current assets	1,775,627	-	1,775,627
Creditors due within one year	(108,494)	-	(108,494)
Total	11,999,260	5,471,486	17,470,746

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	10,115,740	5,471,486	15,587,226
Current assets	1,511,100	-	1,511,100
Creditors due within one year	(156,009)	-	(156,009)
Total	11,470,831	5,471,486	16,942,317

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	528,429	913,448
Adjustments for:		
Depreciation charges	67,239	70,990
Loss on the sale of fixed assets	-	871
Decrease/(increase) in debtors	(121,499)	223,534
Increase/(decrease) in creditors	(47,515)	49,787
Interest payable	-	218
Interest receivable	(325)	(73)
Net cash provided by operating activities	426,329	1,258,775

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

19. Analysis of cash and cash equivalents

	2024	<i>2023</i>
	£	£
Cash in hand	1,654,128	<i>1,511,100</i>
	<u><u>1,654,128</u></u>	<u><u>1,511,100</u></u>

20. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	1,511,100	143,028	1,654,128
	<u><u>1,511,100</u></u>	<u><u>143,028</u></u>	<u><u>1,654,128</u></u>

21. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2024.

22. Controlling party

The charity is controlled by the trustees and on a day-to-day basis is managed by the Management Committee.

SIRI GURU NANAK DARBAR (SIKH TEMPLE)

England & Wales - Charity number 289430

Accounts

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023

Siri Guru Nanak Darbar (Sikh Temple)

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Siri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2023**

Charity registration number	289430
Principal office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Registered office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Trustees	Manpreet Singh Dhaliwal (Chair) Sohan Singh Bhatti Devinder Singh Boora Ajaib Singh Cheema (appointed 17 September 2023)
Management Committee Officers	Manpreet Singh Dhaliwal, President Devinder Singh Boora, General Secretary Jagdev Singh Virdee, General Secretary Balwinder Singh Cheema, General Secretary Swaran Singh, General Secretary Sohan Singh Bhatti, Treasurer Santosh Kaur Rani, Treasurer Inderpall Singh Sall, Vice President Kulwinder Singh Sandhu, Vice President Nanak Singh Chatwal, Vice President Baljit Singh Hayre, Vice President Baljit Singh Kang, Vice President Ajit Singh Clare, Vice President Gurmej Singh Biring, Vice President
Priests	Mala Singh Harbhajan Singh Gurdev Singh
Punjabi Academy Teachers	Harpreet Kaur Sandhu (Teacher in Charge) Amandeep Kaur Ghuman (Specialist for Yr 1) Paramjit Kaur Gill Gurpreet Kaur Sarbjit Kaur Natt Varinderjit Kaur Nachhatar Kaur Sodhi Rajbir Kaur Thind Vaneet Kaur (Early Year provision and UK QTS)

Siri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2023**

Bankers

Barclays Bank Plc
355 Station Road, Harrow, HA1 2AW

Lloyds TSB Plc
78 New Road, Gravesend, Kent, DA11 0AR

Auditor

UHY Kent LLP trading as UHY Hacker Young
Thames House, Roman Square, Sittingbourne, Kent, ME10 4BJ

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2023

The Trustees of Siri Guru Nanak Darbar (Sikh Temple) present their report and financial statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Introduction

The Siri Guru Nanak Darbar (Sikh Temple) ("SGNDG") is a charity located in Gravesend and primarily serves the local community providing both faith and non-faith based services and support to over 15,000 plus beneficiaries. The Gurdwara, also known as the SGNDG is a religious charity centered on the Sikh faith. All aspects of the SGNDG operations and management are premised on the foundations of Sikh teachings and principles.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives, including strategies and activities for achieving these objectives

The object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji. Whilst the primary objective of the charity is to enable those of a Sikh heritage and Sikh commitment to share a place of worship, Sangat (congregation) and Langar (communal kitchen and food), the SGNDG prides itself on being able to extend its building and its volunteers' time to all members of the Gravesham community.

In addition to the aims and objectives defined in our constitution, the SGNDG set out or confirm each year its aims and objectives. This year our objectives were as follows:

1. Practice of Sikhi - to provide facilities to enable followers of the Sikh religion to practice their faith in a convenient and conducive environment in accordance to Sikh Gurmat i.e. the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib Ji.
2. Celebration of Sikhi and Sikh Beliefs - to hold events to celebrate and commemorate key dates on the Sikh calendar.
3. Focus on education and sports - ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for sports and the distribution of non-faith information and education.
4. Community Focus and Public Benefit - focus on community well-being, integration and diversity. This year, supporting the whole community continued to be a key priority. Although the pandemic has passed, the effects were still being felt, as well as the impact of the cost-of-living crisis that has followed.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees and the Management Committee have had due regard to the Charity Commission's guidance on public benefit. In particular SGNDG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve all members of the local community.

Following the pandemic, the Gurdwara sewadar teams have continued to work together to ensure that there is a safe environment for all. The steps taken are based on risk assessments that are regularly reviewed. Representatives of Gravesham Borough Council regularly inspect the Gurdwara Langar facility and we have always received a 5-star rating.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2023

c. Volunteers

Many volunteers (sewadars) give up their time to help at the Gurdwara, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

a. Key financial performance indicators

A key measurement for both the Trustees and the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation). The review of activities section below highlights some of the key results delivered during 2022/23.

The Gurdwara's Finance Team has worked hard to manage the income so that the Gurdwara continues to be able to serve the Sangat during these challenging times. While Gurdwara's all over the country have been hit hard by the fall in numbers attending and lower incomes due firstly to Covid, and the cost-of-living crisis, we were able to minimise the impact by planning strategically. Some key decisions and actions are listed here:

- Online donations facilities promoted further for Sangat to donate;
- Ongoing substantial cost savings from free labour provided by Sewadars;
- Gift Aid collected accurately and regularly;
- Online Accounts package being used effectively to record income and expenditure; and
- Major financial decisions taken in full consultation with Management Team

b. Review of activities

Practice of Sikhism

Morning and evening services have continued to be conducted daily at the Gurdwara. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) were performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers.

Regular daily services/prayers were conducted with morning prayers between 4am and 10am and evening prayers between 4pm and 7.30pm. Langar (free kitchen for all) was supported and kept running throughout the year as is required by the Sikh Code of Conduct.

The following is a summary of services provided during 2022/23.

a) Anand Karajs / Weddings	–	125
b) Akhand Paath	–	48
c) Sukhmani Sahib Paath	–	398
d) Sehaj Paath	–	23
e) Funeral Services	–	58

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2023

Celebration of Sikhism and Sikh beliefs

The SGNDG celebrated all main events on the Sikh Calendar, including all the major Gurbpurab's (special religious anniversaries).

An annual Nagar Kirtan (procession) in the month of April is normally organised to celebrate the birthday of the Sikh Nation - the Khalsa Panth. This has proved very popular not only amongst the Sikh population, but also the wider local community. We have used this as a springboard as a means of interaction and dialogue with our local community. In 2020 and 2021, the Nagar Kirtan had to be cancelled due to Covid-19. April 2022 saw the welcome return of the Nagar Kirtan, followed by a Dharmic Mela on the Gurdwara grounds.

During the pandemic, the Gurdwara's Digital and Technology Team facilitated keeping the Sangat engaged with the Gurdwara through installing live broadcast equipment in all three Diwan Halls. This facility has been maintained so that even after the pandemic, those who cannot come to the Gurdwara can enjoy the services from home or wherever they may be.

Education

The SGNDG supports the Guru Nanak Punjabi School, which conducts Punjabi language classes every Saturday. Children also attend workshops at the Gurdwara about Sikh issues. The curriculum is positioned to attain competence and fluency in Punjabi language to enable the students to attain GCSE and 'A' Level qualifications. For the academic year 2022/23, the number of students on roll was around 318 of which 60 are in the early years provision for 6 – 8 years old. Students are taught by teachers who have a first degree in teaching from Punjab and as well as LSA qualification in UK. The staff teaching time is approximately four hours per week, in line with the school terms. A specialist teacher usually teaches the 'A' Level class. There are currently ten teachers and three volunteers who are being supported to become teachers of Punjabi themselves.

Last year the number of students taking GCSE was 35, all of whom achieved level 9 – 4 in their exams. The bulk of the grades were at the higher levels. Since the impact of Covid it has been difficult to start the 'A' Level Punjabi classes as local schools have withdrawn support for the teaching of Punjabi. The school also offered GCSE in Sikhi before the pandemic, and it is being considered that this might be restarted if there is demand.

The Punjabi School teachers are named on the Reference and Administrative Details page.

In addition to Punjabi language teaching, the SGNDG normally provides the following educational and learning activities:

- a) Kirtan classes where students also learn to play the Tabla and Harmonium;
- b) Sikhi Camps regularly throughout the year;
- c) Weekly Gatka Classes (Sikh martial arts) with approximately 40 students

Sports

SGNDG provides sporting facilities to Guru Nanak Sports Club where approximately 1,000 children and adults are normally involved in various sports. The number of people using the sports facilities has returned to normal after two years of reduced numbers due to the pandemic.

The sports club held two major events this year, a Karate competition and a Kabaddi tournament. Both were well attended. The Gurdwara was also chosen to host a visit of the Queen's Baton Relay which travelled around the country before the Commonwealth Games in Birmingham.

Participation numbers in all sports clubs that use our facilities are steady or increasing, with more and more people taking an active part in healthy activities.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2023

The new Outdoor Gym has proved to be very popular with members of the Sangat. The walking track is used daily by many members of the Sangat to help them keep fit in a safe environment.

Community focus and public benefit

Supporting the Sangat with their health and wellbeing has become particularly important in recent years. A variety of actions have been taking place during 2022/23 to promote community well-being, diversity and integration for the greater public benefit.

The Health and Wellbeing Team offer their support to the Sangat face to face and remotely in various ways, signposting members of the Sangat to experts in the relevant fields if necessary. A helpline number is promoted on the website and social media and has been used by people who have reached out for advice and support. Poor mental health is a growing concern, and the number of deaths by suicide in the area has seen an increase in the last year.

Increasing the knowledge of Sikhism and the functioning of the Gurdwara to the wider community through presentations and guided tours for local students is normally a major activity at the Gurdwara, hosting Primary and Secondary Schools from across Kent, with students and teachers spending around two hours inside the Gurdwara. After suspension of this activity during 2020/21, about 90 visits were hosted during 2021/22 and this reduced to about 60 in 2022/23 as some schools faced financial shortages and could not organise transport to the Gurdwara.

The SGNDG web page (www.gurunanakdarbar.org) continues to be developed. The site has grown from a single page to a well-structured and comprehensive informational site where users can find details of the Gurdwara, its location, the events being held, and any major developments. The site enables schools, organisations and individuals to make requests to visit online if they would like a guided visit to learn about Sikhi.

Social Media has been used to good effect by SGNDG to engage with the Sangat, using Facebook, Instagram, Twitter (now X), LinkedIn, as well as broadcasting messages to subscribers through a text service and through WhatsApp.

Joint initiatives with other organisations that provided various services at the Gurdwara through clinics and drop-in sessions are proving helpful and informative to the Sangat. These include NHS OneYou health advice on a one-to-one basis, Sure Start sessions for mothers and toddlers, weekly Citizens Advice clinic, and weekly Legal Advice clinic.

The Gurdwara is active in representing the community at various forums, such as the North Kent Inter Faith Network and the Independent Police Advisory Group.

Improve the SGNDG Facilities

The main focus during this year was to maintain the Gurdwara's main building facilities in good order. We have purpose-built facilities for sports, weddings, education, computer facilities, conference rooms, lecture theatre, kitchen facilities, car parking, disabled parking, disabled access ramps, shower and washing facilities.

The fountain area in front of the Gurdwara had become eroded and damaged and has been completely upgraded, with new automated fountains and lights fitted which enhance the Gurdwara's outlook and attractiveness. The area devoted to the fountains has been reduced and the remaining area has been fitted with decking and seating space.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2023

Financial review

Total incoming resources for the year amounted to £2.23m, a small decrease from £2.32m in 2021/22.

Expenditure for the year was £1.31m, an increase from £1.04m in the previous year, leaving a net incoming resources of £913k (2022: £1.27m). The Trustees consider the surplus achieved on its activities to be satisfactory.

At 31 March 2023 the charity had total funds of £16.94m (2022: £16.03m), of which £5.5m (2022: £5.5m) related to restricted funds, the remainder relating to unrestricted funds.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

Restricted reserves are maintained in respect of the monies donated for the building of the new Gurdwara. Three months working expenses are to be held as a reasonable reserve to maintain the charity's services.

At 31 March 2023 the charity held free reserves (being total funds less restricted funds and other funds associated with tangible fixed asset and associated borrowings) of £1.36m (2022: £618k).

c. Principal funding

The charity's principal source of funding during the year was once again donations and associated gift aid claims, provided by members of the congregation wanting to contribute to the Gurdwara's running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is governed by its constitution adopted on 15th April 1984.

The principal object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji.

There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees

The Trustees are appointed and removed by the Sadh Sangat.

c. Policies adopted for the induction and training of Trustees

Advice for trustees published by the Charity Commission is given to new Trustees and new guidance is notified and made available at Committee meetings. Trustees are fully involved in the operations of the charity and have free access to all members of staff to ensure that they can be fully aware of the activities and methods of the charity.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2023

d. Pay policy for senior staff

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no trustee received remuneration in the year, nor were any trustee expenses incurred.

The Management Committee also give their time freely and are not remunerated.

e. Organisational structure and decision making

The Trustees are responsible for the administration and investment policy of the Charity. A management committee, appointed by the President, is responsible for the day-to-day management of the charity. Members of the Management Committee are listed on the Reference and Administrative Details page. There are also sub-teams set up, covering building development and maintenance, youth related activities, sports, health and wellbeing, religious and Punjabi education, langar, finance and audit, and digital and technology. A sub-team head is appointed for each team.

f. Related party relationships

The charity did not enter into transactions with any related parties during the year.

g. Risk management and principal risks and uncertainties

The Trustees are required to consider all major risks to which the charity is exposed. An annual review is undertaken and systems have been established to mitigate such risks, or continue to be developed as part of its review process.

The main risks that the charity is exposed to are:

- Reliance on charitable donations from members of the congregation as the main source of income. Financial sustainability is the major financial risk, and the management of this risk involves a regular review of available liquid funds to settle debts as they fall due.
- Long term bank loans in place to fund the new Gurdwara building costs meant that the charity has been making repayments for several years, incurring significant annual interest costs. However, the loan was paid off completely in April 2022.
- Ensuring the board of trustees has appropriate skills and individuals can devote sufficient time to their role.
- Non-financial risks include those arising from health and safety matters. The volume of visitors to the Gurdwara means that it is imperative that regular health and safety assessments take place and that adequate insurance cover is in place.

h. Trustees' indemnities

The charity maintains trustees/officers' liability insurance which gives appropriate cover for any legal action brought against its trustees.

PLANS FOR FUTURE PERIODS

The Trustees are looking to the future with confidence. Since we moved to the new building the community is now benefiting from the enhanced footfall and increased range of services. Ongoing negotiations with the local council continued in regard to the building at Clarence Place, with an application regarding redevelopment of the building going through the approval processes. The process was completed in late 2022 and actual work is now underway. Preparatory work has been carried out throughout 2023 and full refurbishment will commence in early 2024 following a tender process.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2023

The Covid-19 pandemic had a significant impact on the 2020/21 accounting period, followed by a significant recovery in 2021/22 as the postponed programmes such as weddings and Paaths needed to be accommodated. There was a significant amount of "catching up", as families re-arranged their various programmes such as Anand Karajs and Sukhmani Sahib Paaths. 2022/23 onwards will see a reduction in numbers of events after the post-Covid "catch-up". The rising cost of living has also increased the Gurdwara's expenditure on fuel for heating, lighting and cooking, as well as increases in the price of foodstuffs for Langar.

The annual Vaisakhi celebrations with Nagar Kirtan and Dharmic Mela for April 2022 and 2023 took place as very successful events, after two years of cancellation due to Covid, and will also take place in April 2024.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the 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 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 (Statement of Recommended Practice);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

The Trustees are responsible for the maintenance and integrity of the charity and 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.

This report was approved by the Trustees and signed on their behalf by:

DocuSigned by:

Manpreet S Dhaliwal

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Manpreet Singh Dhaliwal
Trustee

DocuSigned by:

Sohan Bhatti

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Sohan Singh Bhatti
Trustee

Date: 31 January 2024

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple)

Opinion

We have audited the financial statements of Siri Guru Nanak Darbar (Sikh Temple) (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

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

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the trust through discussions with management, and from our commercial knowledge and experience of the charity and wider not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the trust's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management and representatives of Trustees as to actual and potential litigation and claims.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Kent LLP

Chartered Accountants
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 31 January 2024

UHY Kent LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Siri Guru Nanak Darbar (Sikh Temple)

Statement of financial activities
For the Year Ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	1,987,331	8,000	1,995,331	2,005,424
Charitable activities	4	173,250	-	173,250	249,450
Other trading activities	5	59,550	-	59,550	61,025
Investments	6	73	-	73	5
Total income		2,220,204	8,000	2,228,204	2,315,904
Expenditure on:					
Charitable activities		1,306,756	8,000	1,314,756	1,042,688
Total expenditure		1,306,756	8,000	1,314,756	1,042,688
Net movement in funds		913,448	-	913,448	1,273,216
Reconciliation of funds:					
Total funds brought forward		10,557,383	5,471,486	16,028,869	14,755,653
Net movement in funds		913,448	-	913,448	1,273,216
Total funds carried forward		11,470,831	5,471,486	16,942,317	16,028,869

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 26 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

Balance Sheet As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	15,587,226	15,529,369
Current assets			
Debtors	12	-	223,534
Cash at bank and in hand		1,511,100	500,871
		<u>1,511,100</u>	<u>724,405</u>
Creditors: amounts falling due within one year	13	(156,009)	(224,905)
Net current assets / liabilities		<u>1,355,091</u>	<u>499,500</u>
Total net assets		<u><u>16,942,317</u></u>	<u><u>16,028,869</u></u>
Charity funds			
Restricted funds	14	5,471,486	5,471,486
Unrestricted funds	14	11,470,831	10,557,383
Total funds		<u><u>16,942,317</u></u>	<u><u>16,028,869</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:
Sohan Bhatti
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Sohan Singh Bhatti
Chair of Trustees

Date: 31 January 2024

DocuSigned by:
Manpreet S Dhaliwal
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Manpreet Singh Dhaliwal
Trustee

The notes on pages 16 to 26 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of Cash Flows
For the Year Ended 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	16	1,258,775	1,285,408
Cash flows from investing activities			
Purchase of tangible fixed assets		(129,718)	(53,526)
Net cash used in investing activities		(129,718)	(53,526)
Cash flows from financing activities			
Repayments of borrowing		(118,683)	(1,349,157)
Interest received		73	5
Interest paid		(218)	(14,395)
Net cash used in financing activities		(118,828)	(1,363,547)
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		500,871	632,536
Cash and cash equivalents at the end of the year	17	1,511,100	500,871

The notes on pages 16 to 26 form part of these financial statements

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2023

1. General information

Siri Guru Nanak Darbar (Sikh Temple) is an unincorporated charity, registered in England. The charity's registered office is Guru Nanak Marg, Gravesend, Kent, DA12 1AG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Siri Guru Nanak Darbar (Sikh Temple) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- See below
Plant and machinery	- 3 - 10 years straight line
Fixtures and fittings	- 25% reducing balance

Most of the value of the freehold property relates to the Gurdwara Temple. Depreciation has not been provided on the freehold property, other than the walking track, since any charge would be immaterial on the basis that the assets have a long useful life and a high residual value that is considered to be at least equal to the carried value of the assets in the accounts.

Impairment would be provided for if necessary. Impairment reviews are carried out when there are any indicators of impairment.

Depreciation has been provided on the walking track over 10 years on a straight line basis.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations				
Donations including Langar	1,212,563	-	1,212,563	<i>1,285,589</i>
Donation boxes - Golak	575,615	-	575,615	<i>512,368</i>
Gift Aid tax reclaimed	199,153	-	199,153	<i>193,548</i>
Government grants	-	8,000	8,000	<i>13,919</i>
	<u>1,987,331</u>	<u>8,000</u>	<u>1,995,331</u>	<u><i>2,005,424</i></u>
<i>Analysis of 2022 total by fund</i>	<u><i>2,005,424</i></u>	<u><i>-</i></u>	<u><i>2,005,424</i></u>	

During the year the charity received donations totalling £275 (2022: £300) from trustees.

The government grant income of £8,000 for the current year is from Kent County Council for the trust to promote safer living (see note 14 for further details). Government grant income in 2022 related to claims made under the government Covid-19 Job Retention Scheme.

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Hall hire for weddings and events	173,250	173,250	<i>249,450</i>
	<u>173,250</u>	<u>173,250</u>	<u><i>249,450</i></u>
<i>Analysis of 2022 total by fund</i>	<u><i>249,450</i></u>	<u><i>249,450</i></u>	

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

5. Income from other trading activities
Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Rental income - Gravesham Council	30,800	30,800	29,600
Rental income - Kent County Council	28,750	28,750	30,275
Advertisement income	-	-	1,150
	<u>59,550</u>	<u>59,550</u>	<u>61,025</u>
<i>Analysis of 2022 total by fund</i>	<u>61,025</u>	<u>61,025</u>	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest on cash deposits	73	73	5
	<u>5</u>	<u>5</u>	
<i>Analysis of 2022 total by fund</i>	<u>5</u>	<u>5</u>	

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

7. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	1,308,449	6,307	1,314,756	1,042,688
<i>Analysis of 2022 total</i>	<i>1,036,607</i>	<i>6,081</i>	<i>1,042,688</i>	

In 2022, all expenditure related to unrestricted funds.

Analysis of direct costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	295,510	129,045
Depreciation	70,990	48,534
Langar - Food costs	204,861	274,217
Dharam Parcher - other costs	143,208	108,744
Running costs - Temple	374,313	280,754
Running costs - Education and sports centre	25,002	30,788
Maintenance of buildings	156,016	80,620
Sports clubs and activities	3,653	2,748
Publicity costs	5,537	10,279
Bank charges	3,093	4,465
Bank loans and overdrafts	378	14,396
Legal and professional	7,127	1,380
Charitable donations	18,761	16,767
Covid-19 support costs	-	33,870
	1,308,449	<i>1,036,607</i>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

7. Analysis of expenditure by activities (continued)
Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Legal and professional costs	6,307	6,081

8. Auditors' remuneration

	2023 £	<i>2022 £</i>
Fees payable to the charity's auditor for the preparation and audit of the charity's annual accounts (incl. VAT)	5,820	4,722

9. Staff costs

	2023 £	<i>2022 £</i>
Wages and salaries	278,428	115,412
Social security costs	13,371	10,728
Contribution to defined contribution pension schemes	3,711	2,905
	<u>295,510</u>	<u>129,045</u>

Wages and salaries include the cost of waiting staff hired to support weddings, which is bought in via a third party company. These staff are not employed by the charity, and hence are not included in the average employee numbers below.

The average number of persons employed by the charity during the year was as follows:

	2023 No.	<i>2022 No.</i>
Priests	6	4
Punjabi Academy Teachers	10	11
Langar Team	6	10
	<u>22</u>	<u>25</u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees and Management Committee officers give of their time freely and are not remunerated.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2022	15,541,671	239,375	239,233	16,020,279
Additions	-	21,996	107,722	129,718
Disposals	-	(12,875)	(6,420)	(19,295)
At 31 March 2023	<u>15,541,671</u>	<u>248,496</u>	<u>340,535</u>	<u>16,130,702</u>
Depreciation				
At 1 April 2022	122,103	198,914	169,893	490,910
Charge for the year	13,567	13,247	44,176	70,990
On disposals	-	(12,875)	(5,549)	(18,424)
At 31 March 2023	<u>135,670</u>	<u>199,286</u>	<u>208,520</u>	<u>543,476</u>
Net book value				
At 31 March 2023	<u><u>15,406,001</u></u>	<u><u>49,210</u></u>	<u><u>132,015</u></u>	<u><u>15,587,226</u></u>
At 31 March 2022	<u><u>15,419,568</u></u>	<u><u>40,461</u></u>	<u><u>69,340</u></u>	<u><u>15,529,369</u></u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

12. Debtors

	2023	<i>2022</i>
	£	£
Prepayments and accrued income	-	<i>223,534</i>
	<u>-</u>	<u><i>223,534</i></u>
	<u><u>-</u></u>	<u><u><i>223,534</i></u></u>

13. Creditors: Amounts falling due within one year

	2023	<i>2022</i>
	£	£
Bank loans	-	<i>118,464</i>
Trade creditors	30,610	<i>8,892</i>
Other creditors	381	<i>1,017</i>
Accruals and deferred income	125,018	<i>96,532</i>
	<u>156,009</u>	<u><i>224,905</i></u>
	<u><u>156,009</u></u>	<u><u><i>224,905</i></u></u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

14. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
Unrestricted income fund	10,557,383	2,220,204	(1,306,756)	11,470,831
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
KCC - Covid-19 Engaging Communities & Reducing Risk fund	-	8,000	(8,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	5,471,486	8,000	(8,000)	5,471,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	16,028,869	2,228,204	(1,314,756)	16,942,317
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The general funds comprise funds that the trustees are free to use in accordance with the charitable objects.

The restricted funds are funds that have been given for particular purposes and projects. The purpose of each restricted fund is set out below:

Building fund - this represents fully spent money given since 2002 towards the construction of the new temple. The costs are included within freehold property in note 11.

Kent County Council (KCC) - Covid-19 Engaging Communities & Reducing Risk fund accounts for a grant awarded via a project designed to support initiatives and/or provide additional capacity to deliver interventions/initiatives linked to the prevention or containment of COVID-19 outbreaks.

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
Unrestricted funds				
Unrestricted income fund	9,284,167	2,315,904	(1,042,688)	10,557,383
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	14,755,653	2,315,904	(1,042,688)	16,028,869
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

15. Analysis of net assets between funds
Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	10,115,740	5,471,486	15,587,226
Current assets	1,511,100	-	1,511,100
Creditors due within one year	(156,009)	-	(156,009)
Total	11,470,831	5,471,486	16,942,317

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	10,057,883	5,471,486	15,529,369
Current assets	724,405	-	724,405
Creditors due within one year	(224,905)	-	(224,905)
Total	10,557,383	5,471,486	16,028,869

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	913,448	1,273,216
Adjustments for:		
Depreciation charges	70,990	48,534
Loss on the sale of fixed assets	871	-
Decrease/(increase) in debtors	223,534	(167,538)
Increase/(decrease) in creditors	49,787	116,806
Interest payable	218	14,395
Interest receivable	(73)	(5)
Net cash provided by operating activities	1,258,775	1,285,408

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

17. Analysis of cash and cash equivalents

	2023	<i>2022</i>
	£	£
Cash in hand	1,511,100	<i>500,871</i>
	<u>1,511,100</u>	<u><i>500,871</i></u>

18. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	500,871	1,010,229	1,511,100
Debt due within 1 year	(118,464)	118,464	-
	<u>382,407</u>	<u>1,128,693</u>	<u>1,511,100</u>
	<u>382,407</u>	<u>1,128,693</u>	<u>1,511,100</u>

19. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2023.

20. Post balance sheet events

Since the year end the charity has obtained planning permission to convert the old gurdwara, in Clarence Place, Gravesend, into fourteen flats. Preparatory work has been carried out throughout 2023 and full refurbishment is due to commence in early 2024.

21. Controlling party

The charity is controlled by the trustees and on a day-to-day basis is managed by the Management Committee.

SIRI GURU NANAK DARBAR (SIKH TEMPLE)

England & Wales - Charity number 289430

Accounts

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2022

Siri Guru Nanak Darbar (Sikh Temple)

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Siri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2022**

Charity registration number	289430
Principal office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Registered office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Trustees	Manpreet Singh Dhaliwal (Chair) Sohan Singh Bhatti Devinder Singh Boora
Management Committee Officers	Manpreet Singh Dhaliwal, President Devinder Singh Boora, General Secretary Jagdev Singh Virdee, General Secretary Balwinder Singh Cheema, General Secretary Swaran Singh, General Secretary (from January 2022) Sohan Singh Bhatti, Treasurer Santosh Kaur Rani, Treasurer Inderpall Singh Sall, Vice President Kulwinder Singh Sandhu, Vice President Nanak Singh Chatwal, Vice President Baljit Singh Hayre, Vice President Baljit Singh Kang, Vice President Ajit Singh Clare, Vice President Gurmej Singh Biring, Vice President
Priests	Mala Singh Harbhajan Singh Gurdev Singh
Punjabi Academy Teachers	Harpreet Kaur Sandhu Amandeep Kaur Ghuman Paramjit Kaur Gill Gurpreet Kaur Sarbjit Kaur Natt Varinderjit Kaur Nachhatar Kaur Sodhi Rajbir Kaur Thind Vaneet Kaur

Siri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2022**

Bankers

Barclays Bank Plc
355 Station Road, Harrow, HA1 2AW

Lloyds TSB Plc
78 New Road, Gravesend, Kent, DA11 0AR

Auditor

UHY Kent LLP trading as UHY Hacker Young
Thames House, Roman Square, Sittingbourne, Kent, ME10 4BJ

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2022

The Trustees of Siri Guru Nanak Darbar (Sikh Temple) present their report and financial statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Introduction

The Siri Guru Nanak Darbar (Sikh Temple) ("SGNDG") is a charity located in Gravesend and primarily serves the local community providing both faith and non-faith based services and support to over 15,000 plus beneficiaries. The Gurdwara, also known as the SGNDG is a religious charity centered on the Sikh faith. All aspects of the SGNDG operations and management are premised on the foundations of Sikh teachings and principles.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives, including strategies and activities for achieving these objectives

The object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji. Whilst the primary objective of the charity is to enable those of a Sikh heritage and Sikh commitment to share a place of worship, Sangat (congregation) and Langar (communal kitchen and food), the SGNDG prides itself on being able to extend its building and its volunteers' time to all members of the Gravesham community.

In addition to the aims and objectives defined in our constitution, the SGNDG set out each year its aims and objectives. This year our objectives were as follows:

1. Practice of Sikhism - to provide facilities to enable followers of the Sikh religion to practice their faith in a convenient and conducive environment in accordance to Sikh Gurmat i.e. the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib Ji.
2. Celebration of Sikhism and Sikh Beliefs - to hold events to celebrate and commemorate key dates on the Sikh calendar.
3. Focus on education and sports - ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for sports and the distribution of non-faith information and education.
4. Community Focus and Public Benefit - focus on community well-being, integration and diversity. This year, supporting the whole community continued to be a key priority as we started emerging from the pandemic but the effects were still being felt.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees and the Management Committee have had due regard to the Charity Commission's guidance on public benefit. In particular SGNDG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve all members of the local community. The activities undertaken since the beginning of the pandemic for wider public benefit in terms of Covid support tasks, such as delivering Langar to vulnerable persons isolating at home, and to hospitals, the local hospice and care homes, reduced during this year as some normality returned.

The Gurdwara sewadar teams continued to work together to ensure that there was a Covid-safe environment as Government guidelines continued to be revised and updated. The steps taken were based on risk assessments that were regularly reviewed in line with changes in Government rules and guidance. The measures that were implemented were

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2022

based on official advice and guidance, and agreed with the local authorities. Representatives of Gravesham Borough Council, Public Health England and Kent Police were in touch regularly with the Gurdwara during the year and were happy with the arrangements.

c. Volunteers

Many volunteers give up their time to help at the Gurdwara, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

a. Key financial performance indicators

A key measurement for both the Trustees and the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation). The review of activities section below highlights some of the key results delivered during 2021/22.

The Gurdwara's Finance Team has worked hard to manage the income so that the Gurdwara continues to be able to serve the Sangat during these challenging times. While Gurdwaras all over the country were hit hard by the fall in numbers attending and lower incomes, we were able to minimise the impact by planning strategically. Some key decisions and actions are listed here:

- Online donations facilities promoted further for Sangat to donate from home;
- Substantial cost savings from free labour provided by Sewadars;
- Gift Aid collected accurately and regularly;
- Online Accounts package being used effectively to record income and expenditure; and
- Major financial decisions taken in full consultation with Management Team

b. Review of activities

Practice of Sikhism

Morning and evening services have continued to be conducted daily at the Gurdwara. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) were performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers whilst also complying with Government Covid safety guidelines relevant at the time.

Regular daily services/prayers were conducted with morning prayers between 4am and 10am and evening prayers between 4pm and 7.30pm. Langar (free kitchen for all) was supported and kept running throughout the year as is required by the Sikh Code of Conduct.

The following is a summary of services provided during 2021/22.

a) Anand Karajs / Weddings	–	173
b) Akhand Paath	–	36
c) Sukhmani Sahib Paath	–	324
d) Sehaj Paath	–	69
e) Funeral Services	–	58

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2022

Celebration of Sikhism and Sikh beliefs

The SGNDG celebrated all main events on the Sikh Calendar, including all the major Gurburab's (special religious anniversaries).

An annual Nagar Kirtan (procession) in the month of April is normally organised to celebrate the birthday of the Sikh Nation - the Khalsa Panth. This has proved very popular not only amongst the Sikh population, but also the wider local community. We have used this as a springboard as a means of interaction and dialogue with our local community. However, in 2020 and 2021, the Nagar Kirtan had to be cancelled due to Covid-19. The Nagar Kirtan is normally followed by a Dharmic Mela on the Gurdwara grounds, but this also had to be cancelled. Instead of these two large events, an online programme was organised which was broadcast through the Gurdwara's social media accounts and YouTube.

The Gurdwara's Digital and Technology Team facilitated keeping the Sangat engaged with the Gurdwara through installing live broadcast equipment in all three Diwan Halls, as well as launching the Gurdwara's own Mobile App.

Education

The SGNDG supports the Guru Nanak Punjabi School, which conducts Punjabi language classes every Saturday. About 200 students attended and we have 10 part-time teaching staff. Every teacher commands sufficient Punjabi language skills to be able to teach the children up to 'A' Level standard. Normally, there would be over 50 students passing GCSE Punjabi and 10 or more passing 'A' Level Punjabi. During 2020/21, due to the pandemic, teachers were put on furlough while the school was closed. Some classes were continued online using Zoom, such as the free adult Punjabi classes and GCSE revision classes for some subjects. The Punjabi classes restarted in 2021/22 but numbers were lower than previously and there was an impact of students missing a year of normal teaching. 30 students took GCSE Punjabi and all achieved Grades 6 – 9, the higher grades under the current system of grading. No students took A-level Punjabi this year. There are also 60 children who attend the Nursery and Reception classes.

The Punjabi School teachers are named on the Reference and Administrative Details page. In addition to Punjabi language teaching, the SGNDG normally provides the following educational and learning activities, which were also suspended during the lockdowns:

- a) Kirtan classes where students learn to play the Tabla and Harmonium (delivered for part of the year via Zoom on Saturdays);
- b) Sikhi Camps;
- c) Weekly Gatka Classes (Sikh martial arts) with approximately 40 students; and

Sports

SGNDG provides sporting facilities to Guru Nanak Sports Club where approximately 1,000 children and adults are normally involved in various sports. Most sports activities were suspended throughout 2020/21 due to Covid, but resumed during 2021/22. With the easing of Covid restrictions this year the number of people using the sports facilities increased substantially with clubs seeing big increases in people coming back to sports.

The sports club held two major events this year, Karate and Wrestling competitions. Both were well attended, especially the Wrestling competition which was the first in South East England and Kent after a number of years.

With participation numbers increasing in all sports new clubs have started using our facilities for the first time such as Judo and Thai Martial arts .

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2022

The new Outdoor Gym has proved to be very popular with members of the Sangat. Working with the local organisation "the Grand", the Gurdwara provided keep fit classes for the elderly during the year, using the outdoor gym and the Sports hall when it was possible to use the facilities.

The walking track is used daily by many members of the Sangat to help them keep fit in a safe environment, and was particularly valued by the community when indoor facilities could not be used. The track continues to be a successful addition to the site with walking numbers increasing and the Gravesend Running club using the track as a training venue once a week.

Community focus and public benefit

Supporting the Sangat and wider community during the pandemic became particularly important. A variety of actions have been taking place during 2020/21 and 2021/22 to promote community well-being, diversity and integration for the greater public benefit.

The Health and Wellbeing Team offer their support to the Sangat face to face and remotely in various ways, signposting members of the Sangat to experts in the relevant fields if necessary. A helpline number is promoted on the website and social media, and has been used by people who have reached out for advice and support.

Increasing the knowledge of Sikhism and the functioning of the Gurdwara to the wider community through presentations and guided tours for local students is normally a major activity at the Gurdwara, hosting Primary and Secondary Schools from across Kent, with students and teachers spending around two hours inside the Gurdwara. After suspension of this activity during 2020/21, about 90 visits were hosted during 2021/22.

The SGNDG web page (www.gurunanakdarbar.org) continues to be developed and includes an interactive online "tour" of the inside of the Gurdwara. The site has grown from a single page to a well-structured and comprehensive informational site where users can find details of the Gurdwara, its location, the events being held, and view pictures of recent events. The site enables schools and individuals to view the charity accounts and make requests to book programmes online.

Social Media has been used to good effect by SGNDG to engage with the Sangat, using Facebook, Instagram, Twitter, LinkedIn, as well as broadcasting messages to subscribers through a text service and through WhatsApp.

Joint initiatives with other organisations that provided various services at the Gurdwara through clinics and drop-in sessions were also suspended in 2020/21 but have started during 2021/22. These include NHS OneYou health advice on a one-to-one basis, Sure Start sessions for mothers and toddlers, weekly Citizens Advice clinic, and weekly Legal Advice clinic.

The Gurdwara is active in representing the community at various forums, such as the North Kent Inter Faith Network and the Independent Police Advisory Group.

Improve the SGNDG Facilities

The Gurdwara's main building facilities continue to be enhanced. We have purpose-built facilities for sports, weddings, store rooms, education, computer facilities, conference rooms, lecture theatre, kitchen facilities, car parking, disabled parking, disabled access ramps, shower and washing facilities and improved emergency exits. An outdoor gym has been installed during the pandemic to support the Sangat in maintaining healthy living.

When the country came out of lockdown, it was possible to start holding Anand Karajs and other events at the Gurdwara, but with limited numbers and strict Covid protocols in place. As part of the re-opening, in order to minimise risks from Covid-19, it was decided that external caterers and decorators would not be permitted, and the Gurdwara itself would provide Langar for those holding Anand Karajs and other religious events at the Gurdwara. This practice has now been continued on a permanent basis.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2022

Financial review

Total incoming resources for the year amounted to £2.32m, an increase from £976k in 2020/21.

Expenditure for the year was £1.04m, an increase from £512k in the previous year, leaving a net incoming resources of £1.27m (2021: £464k). The Trustees consider the surplus achieved on its activities to be satisfactory, and the surplus has facilitated the repayment of a significant part of the bank loan associated with the new Gurdwara.

At 31 March 2022 the charity had total funds of £16m (2021: £14.8m), of which £5.5m (2021: £5.5m) related to restricted funds, the remainder relating to unrestricted funds.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

Restricted reserves are maintained in respect of the monies donated for the building of the new Gurdwara. Three months working expenses are to be held as a reasonable reserve to maintain the charity's services.

At 31 March 2022 the charity held free reserves (being total funds less restricted funds and other funds associated with tangible fixed asset and associated borrowings) of £618k (2021: £684k).

c. Principal funding

The charity's principal source of funding during the year was once again donations and associated gift aid claims, provided by members of the congregation wanting to contribute to the Gurdwara's running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is governed by its constitution adopted on 15th April 1984.

The principal object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji.

There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees

The Trustees are appointed and removed by the Sadh Sangat.

c. Policies adopted for the induction and training of Trustees

Advice for trustees published by the Charity Commission is given to new Trustees and new guidance is notified and made available at Committee meetings. Trustees are fully involved in the operations of the charity and have free access to all members of staff to ensure that they can be fully aware of the activities and methods of the charity.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2022

d. Pay policy for senior staff

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no trustee received remuneration in the year, nor were any trustee expenses incurred.

The Management Committee also give their time freely and are not remunerated.

e. Organisational structure and decision making

The Trustees are responsible for the administration and investment policy of the Charity. A management committee, appointed by the President, is responsible for the day-to-day management of the charity. Members of the Management Committee are listed on the Reference and Administrative Details page. There are also sub-teams set up, covering building development and maintenance, youth related activities, sports, health and wellbeing, religious and Punjabi education, langar, finance and audit, and digital and technology. A sub-team head is appointed for each team.

f. Related party relationships

The charity did not enter into transactions with any related parties during the year.

g. Risk management and principal risks and uncertainties

The Trustees are required to consider all major risks to which the charity is exposed. An annual review is undertaken and systems have been established to mitigate such risks, or continue to be developed as part of its review process.

The main risks that the charity is exposed to are:

- Reliance on charitable donations from members of the congregation as the main source of income. Financial sustainability is the major financial risk, and the management of this risk involves a regular review of available liquid funds to settle debts as they fall due.
- Long term bank loans in place to fund the new Gurdwara building costs meant that the charity has been making repayments for several years, incurring significant annual interest costs. However, the loan was paid off completely in April 2022.
- Ensuring the board of trustees has appropriate skills and individuals can devote sufficient time to their role.
- Non-financial risks include those arising from health and safety matters. The volume of visitors to the Gurdwara means that it is imperative that regular health and safety assessments take place and that adequate insurance cover is in place.

h. Trustees' indemnities

The charity maintains trustees/officers' liability insurance which gives appropriate cover for any legal action brought against its trustees.

PLANS FOR FUTURE PERIODS

The Trustees are looking to the future with confidence. Since we moved to the new building the community is now benefiting from the enhanced footfall and increased range of services. Ongoing negotiations with the local council continued in regards to the building at Clarence Place, with an application regarding redevelopment of the building going through the approval processes. The process was completed in late 2022 and planning for undertaking the actual work is now underway.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2022

The Covid-19 pandemic had a significant impact on the 2020/21 accounting period, but there has been a significant recovery in 2021/22 as the postponed programmes such as weddings and Paaths were able to be accommodated. There was a significant amount of "catching up", as families re-arranged their various programmes such as Anand Karajs and Sukhmani Sahib Paaths. During the Pandemic, provision of food and decorations by external parties was stopped as part of our Covid-19 safety measures, and only Gurdwara-provided Langar was allowed. This practice has been continued and adopted as a permanent feature, with families making donations towards the cost of the Langar.

The annual Vaisakhi celebrations with Nagar Kirtan and Dharmic Mela for April 2022 took place as a very successful event, after two years of cancellation due to Covid, and will also take place in April 2023.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the 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 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 (Statement of Recommended Practice);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

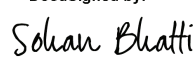
The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities 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.

The Trustees are responsible for the maintenance and integrity of the charity and 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.

This report was approved by the Trustees and signed on their behalf by:

DocuSigned by:

5DE715BDA1BD4CB...
Manpreet Singh Dhaliwal
Trustee

DocuSigned by:

EDDE24C1E3D140A...
Sohan Singh Bhatti
Trustee

Date: 31 January 2023

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple)

Opinion

We have audited the financial statements of Siri Guru Nanak Darbar (Sikh Temple) (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

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

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the trust through discussions with management, and from our commercial knowledge and experience of the charity and wider not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the trust's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management and representatives of Trustees as to actual and potential litigation and claims.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



UHY Kent LLP
Chartered Accountants
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 31 January 2023

UHY Kent LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of financial activities
For the Year Ended 31 March 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>As restated Total funds 2021 £</i>
	Note				
Income from:					
Donations and legacies	3	2,005,424	-	2,005,424	830,955
Charitable activities	4	249,450	-	249,450	78,926
Other trading activities	5	61,025	-	61,025	59,700
Investments	6	5	-	5	9
Other income	7	-	-	-	6,549
Total income		<u>2,315,904</u>	<u>-</u>	<u>2,315,904</u>	<u>976,139</u>
Expenditure on:					
Charitable activities	8	1,042,688	-	1,042,688	511,772
Total expenditure		<u>1,042,688</u>	<u>-</u>	<u>1,042,688</u>	<u>511,772</u>
Net movement in funds		<u>1,273,216</u>	<u>-</u>	<u>1,273,216</u>	<u>464,367</u>
Reconciliation of funds:					
Total funds brought forward		9,284,167	5,471,486	14,755,653	14,291,286
Net movement in funds		1,273,216	-	1,273,216	464,367
Total funds carried forward	16	<u>10,557,383</u>	<u>5,471,486</u>	<u>16,028,869</u>	<u>14,755,653</u>

The prior year figures have been restated only to reclassify some income between income categories as explained in notes 3 and 4.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 26 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

Balance Sheet
As at 31 March 2022


	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	15,529,369	15,524,377
Current assets			
Debtors	13	223,534	55,996
Cash at bank and in hand		500,871	632,536
		<u>724,405</u>	<u>688,532</u>
Creditors: amounts falling due within one year	14	(224,905)	(79,030)
Net current assets / liabilities		<u>499,500</u>	<u>609,502</u>
Total assets less current liabilities		<u>16,028,869</u>	<u>16,133,879</u>
Creditors: amounts falling due after more than one year	15	-	(1,378,226)
Total net assets		<u><u>16,028,869</u></u>	<u><u>14,755,653</u></u>
Charity funds			
Restricted funds	16	5,471,486	5,471,486
Unrestricted funds	16	10,557,383	9,284,167
Total funds		<u><u>16,028,869</u></u>	<u><u>14,755,653</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

5DE715BDA1BD4CB...
Manpreet Singh Dhaliwal
 Chair of Trustees

Date: 31 January 2023

DocuSigned by:

EDDE24C1E3D140A...
Sohan Singh Bhatti
 Trustee

The notes on pages 16 to 26 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

Statement of Cash Flows
For the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	18	1,285,408	513,760
Cash flows from investing activities			
Purchase of tangible fixed assets		(53,526)	-
Net cash (used in)/provided by investing activities		(53,526)	-
Cash flows from financing activities			
Repayments of borrowing		(1,349,157)	(78,741)
Interest received		5	9
Interest paid		(14,395)	(23,704)
Net cash used in financing activities		(1,363,547)	(102,436)
Change in cash and cash equivalents in the year		(131,665)	411,324
Cash and cash equivalents at the beginning of the year		632,536	221,212
Cash and cash equivalents at the end of the year	19	500,871	632,536

The notes on pages 16 to 26 form part of these financial statements

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

1. General information

Siri Guru Nanak Darbar (Sikh Temple) is an unincorporated charity, registered in England. The charity's registered office is Guru Nanak Marg, Gravesend, Kent, DA12 1AG.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Siri Guru Nanak Darbar (Sikh Temple) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

2. Accounting policies (continued)**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- See below
Plant and machinery	- 3 - 10 years straight line
Fixtures and fittings	- 25% reducing balance

Most of the value of the freehold property relates to the Gurdwara Temple. Depreciation has not been provided on the freehold property, other than the walking track, since any charge would be immaterial on the basis that the assets have a long useful life and a high residual value that is considered to be at least equal to the carried value of the assets in the accounts.

Impairment would be provided for if necessary. Impairment reviews are carried out when there are any indicators of impairment.

Depreciation has been provided on the walking track over 10 years on a straight line basis.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>As restated Total funds 2021 £</i>
Donations			
Donations including Langar	1,285,589	1,285,589	432,663
Donation boxes - Golak	512,368	512,368	266,633
Gift Aid tax reclaimed	193,548	193,548	86,473
Government grants	13,919	13,919	45,186
Total 2022	<u>2,005,424</u>	<u>2,005,424</u>	<u>830,955</u>
<i>Analysis of 2021 total by fund</i>	<u>830,955</u>	<u>830,955</u>	

During the year the charity received donations totalling £300 (2021: £300) from trustees.

During the pandemic, the central government put in place the Job Retention Scheme to help organisations continue to employ staff where their service was no longer required due to the pandemic measures.

This is the only Government assistance the charity has received in the year.

Prior year donations have been restated to move £74,850 to note 4 in respect of religious hall hire charges levied for events.

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>As restated Total funds 2021 £</i>
Kent County Council - Contribution to costs	-	-	4,076
Diwan Hall hire for weddings and events	249,450	249,450	74,850
Total 2022	<u>249,450</u>	<u>249,450</u>	<u>78,926</u>
<i>Analysis of 2021 total by fund</i>	<u>78,926</u>	<u>78,926</u>	

Prior year income from charitable activities has been restated by moving £74,850 from note 3 in respect of religious hall hire charges levied for events, which fall within the charitable objects of SGNDG.

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

5. Income from other trading activities**Income from non charitable trading activities**

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Rental income - Gravesham Council	29,600	29,600	29,600
Rental income - Kent County Council	30,275	30,275	28,750
Advertisement income	1,150	1,150	1,350
	<u>61,025</u>	<u>61,025</u>	<u>59,700</u>
<i>Analysis of 2021 total by fund</i>	<u>59,700</u>	<u>59,700</u>	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest on cash deposits	5	5	9
	<u>9</u>	<u>9</u>	
<i>Analysis of 2021 total by fund</i>	<u>9</u>	<u>9</u>	

7. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other income	-	-	6,549
	<u>6,549</u>	<u>6,549</u>	
<i>Analysis of 2021 total by fund</i>	<u>6,549</u>	<u>6,549</u>	

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements
For the Year Ended 31 March 2022

8. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	1,036,607	6,081	1,042,688	511,772
<i>Analysis of 2021 total</i>	<i>507,718</i>	<i>4,054</i>	<i>511,772</i>	

In 2021, all expenditure related to unrestricted funds.

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	129,045	88,830
Depreciation	48,534	44,506
Langar - Food costs	274,217	69,945
Dharam Parcher - other costs	108,744	72,091
Running costs - Temple	280,754	124,784
Running costs - Education and sports centre	30,788	13,354
Maintenance of buildings	80,620	34,121
Sports clubs and activities	2,748	11,757
Publicity costs	10,279	758
Bank charges	4,465	2,183
Bank loans and overdrafts	14,396	23,704
Legal and professional	1,380	-
Charitable donations	16,767	1,500
Election costs	-	236
Covid-19 support costs	33,870	19,949
Total 2022	1,036,607	507,718

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

8. Analysis of expenditure by activities (continued)
Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Legal and professional costs	6,081	4,054

9. Auditors' remuneration

	2022 £	<i>2021 £</i>
Fees payable to the charity's auditor for the preparation and audit of the charity's annual accounts (incl. VAT)	4,722	4,500

10. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	115,412	78,075
Social security costs	10,728	8,309
Contribution to defined contribution pension schemes	2,905	2,446
	<u>129,045</u>	<u>88,830</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	<i>2021 No.</i>
Priests	4	7
Punjabi Academy Teachers	11	8
Langar Team	10	-
	<u>25</u>	<u>15</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees and Management Committee officers give of their time freely and are not remunerated.

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2021	15,541,671	237,228	187,854	15,966,753
Additions	-	2,147	51,379	53,526
At 31 March 2022	<u>15,541,671</u>	<u>239,375</u>	<u>239,233</u>	<u>16,020,279</u>
Depreciation				
At 1 April 2021	108,536	178,631	155,209	442,376
Charge for the year	13,567	20,283	14,684	48,534
At 31 March 2022	<u>122,103</u>	<u>198,914</u>	<u>169,893</u>	<u>490,910</u>
Net book value				
At 31 March 2022	<u>15,419,568</u>	<u>40,461</u>	<u>69,340</u>	<u>15,529,369</u>
At 31 March 2021	<u>15,433,135</u>	<u>58,597</u>	<u>32,645</u>	<u>15,524,377</u>

13. Debtors

	2022 £	2021 £
Other debtors	-	28,750
Prepayments and accrued income	223,534	27,246
	<u>223,534</u>	<u>55,996</u>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

14. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Bank loans	118,464	75,000
Trade creditors	8,892	-
Other creditors	1,017	412
Accruals and deferred income	96,532	3,618
	<u>224,905</u>	<u>79,030</u>
	<u><u>224,905</u></u>	<u><u>79,030</u></u>

15. Creditors: Amounts falling due after more than one year

	2022	<i>2021</i>
	£	£
Bank loans	-	1,378,226
	<u>-</u>	<u>1,378,226</u>
	<u><u>-</u></u>	<u><u>1,378,226</u></u>

The bank loan is secured on the playing fields land held, the new temple recently constructed and the old temple at Clarence Place.

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

16. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Unrestricted income fund	9,284,167	2,315,904	(1,042,688)	10,557,383
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
Total of funds	14,755,653	2,315,904	(1,042,688)	16,028,869

The general funds comprise funds that the trustees are free to use in accordance with the charitable objects.

The restricted funds are funds that have been given for particular purposes and projects. The purpose of each restricted fund is set out below:

Building fund - this represents monies given since 2002 for the construction of the new temple. As at 31 March 2022, £14,330,468 has been spent on the construction of the new temple, which is included in the freehold property figure in note 12.

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
Unrestricted income fund	8,819,800	976,139	(511,772)	9,284,167
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
Total of funds	14,291,286	976,139	(511,772)	14,755,653

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements
For the Year Ended 31 March 2022

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	10,057,883	5,471,486	15,529,369
Current assets	724,405	-	724,405
Creditors due within one year	(224,905)	-	(224,905)
Total	10,557,383	5,471,486	16,028,869

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	10,052,891	5,471,486	15,524,377
Current assets	688,532	-	688,532
Creditors due within one year	(79,030)	-	(79,030)
Creditors due in more than one year	(1,378,226)	-	(1,378,226)
Total	9,284,167	5,471,486	14,755,653

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	1,273,216	464,367
Adjustments for:		
Depreciation charges	48,534	44,506
Decrease/(increase) in debtors	(167,538)	(42,924)
Increase/(decrease) in creditors	116,806	24,116
Interest payable	14,395	23,704
Interest receivable	(5)	(9)
Net cash provided by operating activities	1,285,408	513,760

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

19. Analysis of cash and cash equivalents

	2022	<i>2021</i>
	£	£
Cash in hand	500,871	<i>632,536</i>
Total cash and cash equivalents	500,871	<i>632,536</i>

20. Analysis of changes in net debt

	At 1 April 2021	Cash flows	Other non- cash changes	At 31 March 2022
	£	£	£	£
Cash at bank and in hand	632,536	(131,665)	-	500,871
Debt due within 1 year	(75,000)	75,000	(118,464)	(118,464)
Debt due after 1 year	(1,378,226)	1,259,762	118,464	-
	(820,690)	1,203,097	-	382,407

21. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

22. Controlling party

The charity is controlled by the trustees and on a day-to-day basis is managed by the Management Committee.

SIRI GURU NANAK DARBAR (SIKH TEMPLE)

England & Wales - Charity number 289430

Accounts

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2021

Siri Guru Nanak Darbar (Sikh Temple)

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Siri Guru Nanak Darbar (Sikh Temple)

Reference and Administrative Details For the Year Ended 31 March 2021

Charity registration number	289430
Principal office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Registered office	Guru Nanak Marg, Gravesend, Kent, DA12 1AG
Trustees	Manpreet Singh Dhaliwal (Chair) Sohan Singh Bhatti Devinder Singh Boora
Management Committee Officers	Manpreet Singh Dhaliwal, President Devinder Singh Boora, General Secretary Jagdev Singh Virdee, General Secretary Balwinder Singh Cheema, General Secretary Sohan Singh Bhatti, Treasurer Santosh Kaur Rani, Treasurer Inderpall Singh Sall, Vice President Kulwinder Singh Sandhu, Vice President Nanak Singh Chatwal, Vice President Baljit Singh Hayre, Vice President Baljit Singh Kang, Vice President Ajit Singh Clare, Vice President Gurmej Singh Biring, Vice President
Priests	Mala Singh Harbhajan Singh Gurdev Singh
Punjabi Academy Teachers	Harpreet Kaur Sandhu Amandeep Kaur Ghuman Paramjit Kaur Gill Gurpreet Kaur Harmesh Kaur Sarbjit Kaur Natt Varinderjit Kaur Nachhatar Kaur Sodhi Rajbir Kaur Thind Vaneet Kaur

Siri Guru Nanak Darbar (Sikh Temple)

**Reference and Administrative Details
For the Year Ended 31 March 2021**

Bankers

Barclays Bank Plc
355 Station Road, Harrow, HA1 2AW

Lloyds TSB Plc
78 New Road, Gravesend, Kent, DA11 0AR

Auditor

UHY Kent LLP trading as UHY Hacker Young
Thames House, Roman Square, Sittingbourne, Kent, ME10 4BJ

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2021

The Trustees of Siri Guru Nanak Darbar (Sikh Temple) present their report and financial statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Introduction

The Siri Guru Nanak Darbar (Sikh Temple) ("SGNDG") is a charity located in Gravesend and primarily serves the local community providing both faith and non-faith based services and support to over 15,000 plus beneficiaries. The Gurdwara, also known as the SGNDG is a religious charity centered on the Sikh faith. All aspects of the SGNDG operations and management are premised on the foundations of Sikh teachings and principles.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives, including strategies and activities for achieving these objectives

The object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji. Whilst the primary objective of the charity is to enable those of a Sikh heritage and Sikh commitment to share a place of worship, Sangat (congregation) and Langar (communal kitchen and food), the SGNDG prides itself on being able to extend its building and its volunteers' time to all members of the Gravesham community.

In addition to the aims and objectives defined in our constitution, the SGNDG set out each year its aims and objectives. This year our objectives were as follows:

1. Practice of Sikhism - to provide facilities to enable followers of the Sikh religion to practice their faith in a convenient and conducive environment in accordance to Sikh Gurmat i.e. the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib Ji.
2. Celebration of Sikhism and Sikh Beliefs - to hold events to celebrate and commemorate key dates on the Sikh calendar.
3. Focus on education and sports - ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for sports and the distribution of non-faith information and education.
4. Community Focus and Public Benefit - focus on community well-being, integration and diversity. This year, supporting the whole community during the Covid pandemic has been a key priority.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees and the Management Committee have had due regard to the Charity Commission's guidance on public benefit. In particular SGNDG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve all members of the local community. In addition, during this year, many activities were undertaken for wider public benefit in terms of Covid support tasks such as delivering Langar to vulnerable persons isolating at home, and to hospitals, the local hospice and care homes.

The Gurdwara sewadar teams worked together to ensure that there is a Covid-safe environment. The steps taken were based on risk assessments that were regularly reviewed whenever there was a need due to changes in Government rules and guidance. The measures that were implemented were based on official advice and guidance, and agreed with the local authorities. Representatives of Gravesham Borough Council, Public Health England and Kent Police visited the Gurdwara a number of times during the year and were happy with the arrangements.

**Trustees' Report
For the Year Ended 31 March 2021**

c. Volunteers

Many volunteers give up their time to help at the Gurdwara, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

a. Key financial performance indicators

A key measurement for both the Trustees and the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation). The review of activities section below highlights some of the key results delivered during 2020/21.

The Gurdwara's Finance Team has worked hard to manage the income so that the Gurdwara continues to be able to serve the Sangat during these challenging times. While Gurdwaras all over the country were hit hard by the fall in numbers attending and lower incomes, we were able to minimise the impact by planning strategically. Some key decisions and actions are listed here:

- Negotiated with bank to pay interest only loan payments for a year;
- Online donations facilities set up for Sangat to donate from home;
- Renegotiation of utility contracts at reduced charges;
- Substantial cost savings from free labour provided by Sewadars;
- Gift Aid collected accurately and regularly ;
- Online Accounts package being used effectively to record income and expenditure; and
- Major financial decisions taken in full consultation with Management Team

b. Review of activities

Practice of Sikhism

Up to March 2020, the Gurdwara opened daily between 4.00 am and 9.30pm. Due to the lockdowns imposed by Government because of the Covid-19 Pandemic, the Gurdwara had to close for three months, and also have restricted opening at other parts of the year, as the second wave of the Pandemic arrived. However, from the very beginning of the lockdowns, services were broadcast from the Gurdwara by social media to the Sangat in their homes at the normal times. Morning and evening services have continued to be conducted daily at the Gurdwara. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) were performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers whilst also complying with Covid safety guidelines issued by Government at various times during the year..

Regular daily services/prayers were conducted with morning prayers between 4am and 10am and evening prayers between 4pm and 7.30pm. Langar (free kitchen for all) was supported and kept running throughout the year as is required by Sikh Code of Conduct. While the Gurdwara was closed, a delivery service was organised so that Langar could be delivered to those in need.

Siri Guru Nanak Darbar (Sikh Temple)

Trustees' Report For the Year Ended 31 March 2021

The following is a compilation of services provided during 2020/21.

a) Weddings –	83
b) Akhand Paath –	28
c) Sukhmani Sahib Paath –	79
d) Sehaj Paath –	87
e) Funeral Services –	84

Due to the lockdowns, there was a decrease in the number of weddings, Akhand Paaths and Sukhmani Sahib Paaths. Sadly, there was a significant increase in the numbers of funerals and Sehaj Paaths due to the many deaths as a result of Covid-19. A special Sukhmani Sahib Paath was organised by the Gurdwara at the end of the first lockdown to remember all those who had passed away while the Gurdwara was closed, during which period the number that could attend funerals was very restricted.

Celebration of Sikhism and Sikh beliefs

The SGNDG celebrated all main events on the Sikh Calendar, including all the major Gurburab's (special religious anniversaries), but many had to be online only or with restricted numbers in the Gurdwara.

An annual Nagar Kirtan (procession) in the month of April is normally organised to celebrate the birthday of the Sikh Nation - the Khalsa Panth. This has proved very popular not only amongst the Sikh population, but also the wider local community. We have used this as a springboard as a means of interaction and dialogue with our local community. However, in 2020, the Nagar Kirtan had to be cancelled due to Covid-19. The Nagar Kirtan is normally followed by a Dharmic Mela on the Gurdwara grounds, but this also had to be cancelled. Instead of these two large events, an online programme was organised which was broadcast through the Gurdwara's social media accounts and YouTube.

The Gurdwara's Digital and Technology Team facilitated keeping the Sangat engaged with the Gurdwara through installing live broadcast equipment in all three Diwan Halls, as well as launching the Gurdwara's own Mobile App.

Education

The SGNDG supports the Guru Nanak Punjabi School, which conducts Punjabi language classes every Saturday. An average of 260 students attend and we have 12 part-time teaching staff. Every teacher commands sufficient Punjabi language skills to be able to teach the children up to 'A' Level standard. Normally, there would be over 50 students passing GCSE Punjabi and 10 or more passing 'A' Level Punjabi. However, this year, all exams were suspended due to the pandemic, Teachers were put on furlough while the school was closed. Some classes were continued online using Zoom, such as the free adult Punjabi classes and GCSE revision classes for some subjects.

The Punjabi School teachers are named on the Reference and Administrative Details page. In addition to Punjabi language teaching, the SGNDG normally provides the following educational and learning activities, which were also suspended during the lockdowns:

- Kirtan classes where students learn to play the Tabla and Harmonium (delivered for part of the year via Zoom on Saturdays);
- Sikhi Camps;
- Weekly Gatka Classes (Sikh martial arts) with approximately 40 students; and
- Weekly Turban Tying classes.

**Trustees' Report
For the Year Ended 31 March 2021**

Sports

SGNDG provides sporting facilities to Guru Nanak Sports Club where approximately 1,000 children and adults are normally involved in various sports. Most sports activities have been suspended throughout the year due to Covid, but whenever allowed, activities have resumed.

The new Outdoor Gym has proved to be very popular with members of the Sangat. Working with the local organisation "the Grand", the Gurdwara provided keep fit classes for the elderly during the year, using the outdoor gym and the Sports hall when it was possible to use the facilities. During the total lockdown, these keep fit classes were delivered to people's homes using Zoom.

The walking track is used daily by many members of the Sangat to help them keep fit in a safe environment, and was particularly valued by the community when indoor facilities could not be used.

Community focus and public benefit

Supporting the Sangat and wider community during the pandemic became particularly important. A variety of actions have been taking place during 2020/21 to promote community well-being, diversity and integration for the greater public benefit.

The Gurdwara locked down on 23rd March to safeguard everybody's health and wellbeing, and immediately started a Langar Delivery Service for vulnerable persons. The following week, we started providing hot meals to NHS front line staff. Teams were set up to take requests, to prepare Langar, to pack, to deliver, and a cleaning team to sanitise the kitchen every day. Over 1,000 meals were being delivered daily to vulnerable people and nearby hospitals, including Darent Valley, Medway Maritime and Princess Royal University Hospitals. In total, around 130,000 meals were delivered during the year.

The Gurdwara also presented 350 pairs of scrubs (shirts and trousers for medical staff) to Darent Valley Hospital in May 2020. This was part of the Gurdwara's ongoing Covid-19 support to the NHS.

When lorry drivers became stranded at Dover over the Christmas 2020 period, Gurdwara sewadars teamed up with Khalsa Aid to deliver thousands of meals to the drivers on the M20. This made international news as drivers from all over Europe shared their gratitude with families and friends back in their countries.

The Gurdwara also helped members of the Sangat stranded in India. When the country went into lockdown in March 2020, hundreds of Gravesend residents were in India, expecting to come back in late March or April. However, flights between India and Britain were cancelled and thousands were trapped in India. The Gurdwara worked with the local MP to lobby the Foreign Office, raised awareness through the local and national press, and signposted stranded persons to UK diplomatic missions in India. The Government finally organised several charter flights from Amritsar and all those who contacted the Gurdwara and wished to come back did manage to do so.

The Health and Wellbeing Team were not able to offer their support to the Sangat face to face, therefore methods were adapted to make sure that Sangat could continue to be served, as follows:

- A helpline number was advertised on the website and social media, and has been used by people who have reached out for advice and support.
- Important messages were read out by our Giani's from the stage during live streaming to provide advice during Mental Health Awareness Week
- Online fitness classes run by a young sportsman have been promoted to help Sangat keep fit, in addition to the keep fit classes for the elderly mentioned above.
- Bhai Rajinder Singh MBE, the Skipping Sikh, made a special video for Gravesend's Sangat, sharing his daily routine for keeping fit.

**Trustees' Report
For the Year Ended 31 March 2021**

Increasing the knowledge of Sikhism and the functioning of the Gurdwara to the wider community through presentations and guided tours for local students is normally a major activity at the Gurdwara, hosting Primary and Secondary Schools from across Kent, with students and teachers spending around two hours inside the Gurdwara. However, this activity was suspended for the whole of this year due to Covid.

The SGNDG web page (www.gurunanakdarbar.org) has been developed significantly and to a high professional standard, including an interactive online "tour" of the inside of the Gurdwara. The site has grown from a single page to a well-structured and comprehensive informational site where users can find out details of the Gurdwara, its location, the events being held, and view pictures of recent events. The site enables schools and individuals to view the charity accounts and make requests to book programmes online.

Social Media has been used to good effect by SGNDG to engage with the Sangat, using Facebook, Instagram, Twitter, LinkedIn, as well as broadcasting messages to subscribers through a text service and through WhatsApp.

Joint initiatives with other organisations that provided various services at the Gurdwara through clinics and drop-in sessions were also suspended but will start as soon as possible. These include NHS OneYou health advice on a one-to-one basis, Sure Start sessions for mothers and toddlers, weekly Citizens Advice clinic, weekly Legal Advice clinic, monthly Police advice sessions, and regular Home Office immigration advice clinics.

The Gurdwara is active in representing the community at various forums, such as the North Kent Inter Faith Network and the Independent Police Advisory Group.

Improve the SGNDG Facilities

The Gurdwara's main building facilities continue to be enhanced. We have purpose-built facilities for sports, weddings, store rooms, education, computer facilities, conference rooms, lecture theatre, kitchen facilities, improved car parking, disabled parking, disabled access ramps, shower and washing facilities and improved emergency exits. An outdoor gym has been installed during this year to support the Sangat in maintaining healthy living.

When the country came out of lockdown, it was possible to start holding Anand Karajs and other events at the Gurdwara, but with limited numbers and strict Covid protocols in place. As part of the re-opening, in order to minimise risks from Covid-19, it was decided that the external caterers and decorators would not be permitted, and the Gurdwara itself would provide Langar for those holding Anand Karajs and other religious events at the Gurdwara. This practice has now been continued on a permanent basis.

Financial review

Total incoming resources for the year amounted to £976k, a reduction from £1.33m in 2019/20.

Expenditure for the year was £512k, a reduction from £809k in the previous year, leaving a net incoming resources of £464k (2020: £520K). The Trustees consider the surplus achieved on its activities to be satisfactory, and the surplus has facilitated the repayment of a significant part of the bank loan associated with the new Gurdwara.

At 31 March 2021 the charity had total funds of £14.8m (2020: £14.3m), of which £5.5m (2020: £5.5m) related to restricted funds, the remainder relating to unrestricted funds.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis

**Trustees' Report
For the Year Ended 31 March 2021**

in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

Restricted reserves are maintained in respect of the monies donated for the building of the new Gurdwara. Three months working expenses are to be held as a reasonable reserve to maintain the charity's services.

At 31 March 2021 the charity held free reserves (being total funds less restricted funds and other funds associated with tangible fixed asset and associated borrowings) of £684k (2020: £231k).

c. Principal funding

The charity's principal source of funding during the year was once again donations and associated gift aid claims, provided by members of the congregation wanting to contribute to the Gurdwara's running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is governed by its constitution adopted on 15th April 1984.

The principal object of the charity continues to be the furtherance of the Sikh Religion in accordance with the teachings of Sri Guru Granth Sahib Ji.

There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees

The Trustees are appointed and removed by the Sadh Sangat.

c. Policies adopted for the induction and training of Trustees

Advice for trustees published by the Charity Commission is given to new Trustees and new guidance is notified and made available at Committee meetings. Trustees are fully involved in the operations of the charity and have free access to all members of staff to ensure that they can be fully aware of the activities and methods of the charity.

d. Pay policy for senior staff

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no trustee received remuneration in the year, nor were any trustee expenses incurred.

The Management Committee also give their time freely and are not remunerated.

e. Organisational structure and decision making

The Trustees are responsible for the administration and investment policy of the Charity. A management committee, appointed by the President, is responsible for the day-to-day management of the charity. Members of the Management Committee are listed on the Reference and Administrative Details page. There are also sub-teams set up, covering building

**Trustees' Report
For the Year Ended 31 March 2021**

development and maintenance, youth related activities, sports, health and wellbeing, religious and Punjabi education, langar, finance and audit, and digital and technology. A sub-team head is appointed for each team.

f. Related party relationships

The charity did not enter into transactions with any related parties during the year.

g. Risk management and principal risks and uncertainties

The Trustees are required to consider all major risks to which the charity is exposed. An annual review is undertaken and systems have been established to mitigate such risks, or continue to be developed as part of its review process.

The main risks that the charity is exposed to are:

- Reliance on charitable donations from members of the congregation as the main source of income. Financial sustainability is the major financial risk, and the management of this risk involves a regular review of available liquid funds to settle debts as they fall due.
- Long term bank loans in place to fund the new Gurdwara building costs mean the charity will be making repayments for the foreseeable future, incurring significant annual interest costs. However this interest is at a fixed rate providing certainty over future repayment costs.
- Ensuring the board of trustees has appropriate skills and individuals can devote sufficient time to their role.
- Non-financial risks include those arising from health and safety matters. The volume of visitors to the Gurdwara means that it is imperative that regular health and safety assessments take place and that adequate insurance cover is in place.

h. Trustees' indemnities

The charity maintains trustees/officers' liability insurance which gives appropriate cover for any legal action brought against its trustees.

PLANS FOR FUTURE PERIODS

The Trustees are looking to the future with confidence. Since we moved to the new building the community is now benefiting from the enhanced footprint and increased range of services. Ongoing negotiations with the local council continue in regards to the building at Clarence Place, with an application regarding redevelopment of the building going through the approval processes.

The Covid-19 pandemic has had a significant impact on the 2020/21 accounting period. Due to national government restrictions imposed due to Covid-19, the Gurdwara was forced to close its doors between mid-March 20 and June 20. This has resulted in a significant impact on income with Sangat not being able to attend the Gurdwara and programme bookings such as Weddings and Paaths not being able to take place. However, since the latter part of this period, there has been a significant amount of "catching up", as families have re-arranged their various programmes such as Anand Karajs and Sukhmani Sahib Paaths. The annual Vaisakhi celebrations with Nagar Kirtan and Dharmic Mela have been cancelled for April 2021, the second year of such cancellation.

The Gurdwara has however adapted to the needs of the community during Covid-19 by providing a Langar Delivery service where thousands of free hot meals have been and continue to be provided to NHS staff, care home workers and vulnerable people in the local community. The Gurdwara continues to support those in need during these challenging times. The Gurdwara has continued to broadcast all daily programmes live on Facebook and YouTube.

**Trustees' Report
For the Year Ended 31 March 2021**

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the 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 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 (Statement of Recommended Practice);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

The Trustees are responsible for the maintenance and integrity of the charity and 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.

This report was approved by the Trustees and signed on their behalf by:

Manpreet Singh Dhaliwal

.....
Manpreet Singh Dhaliwal
Trustee

Sohan Singh Bhatti

.....
Sohan Singh Bhatti
Trustee

Date: 28 January 2022

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple)

Opinion

We have audited the financial statements of Siri Guru Nanak Darbar (Sikh Temple) (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council'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 Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

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

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the trust through discussions with management, and from our commercial knowledge and experience of the charity and wider not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the trust's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

Siri Guru Nanak Darbar (Sikh Temple)

Independent Auditors' Report to the Members of Siri Guru Nanak Darbar (Sikh Temple) (continued)

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management and representatives of Trustees as to actual and potential litigation and claims.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Kent LLP
Chartered Accountants
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 31 January 2022

UHY Kent LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of financial activities
For the Year Ended 31 March 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	905,805	-	905,805	1,197,426
Charitable activities	4	4,076	-	4,076	1,399
Other trading activities	5	59,700	-	59,700	113,904
Investments	6	9	-	9	33
Other income	7	6,549	-	6,549	15,668
Total income		<u>976,139</u>	<u>-</u>	<u>976,139</u>	<u>1,328,430</u>
Expenditure on:					
Charitable activities		511,772	-	511,772	808,752
Total expenditure		<u>511,772</u>	<u>-</u>	<u>511,772</u>	<u>808,752</u>
Net movement in funds		<u>464,367</u>	<u>-</u>	<u>464,367</u>	<u>519,678</u>
Reconciliation of funds:					
Total funds brought forward	16	8,819,800	5,471,486	14,291,286	13,771,608
Net movement in funds	16	464,367	-	464,367	519,678
Total funds carried forward	16	<u>9,284,167</u>	<u>5,471,486</u>	<u>14,755,653</u>	<u>14,291,286</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 27 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

**Balance Sheet
As at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	15,524,377	15,568,883
Current assets			
Debtors	13	55,996	13,072
Cash at bank and in hand		632,536	221,212
		<u>688,532</u>	<u>234,284</u>
Creditors: amounts falling due within one year	14	(79,030)	(58,655)
Net current assets / liabilities		<u>609,502</u>	<u>175,629</u>
Total assets less current liabilities		<u>16,133,879</u>	<u>15,744,512</u>
Creditors: amounts falling due after more than one year	15	(1,378,226)	(1,453,226)
Total net assets		<u><u>14,755,653</u></u>	<u><u>14,291,286</u></u>
Charity funds			
Restricted funds	16	5,471,486	5,471,486
Unrestricted funds	16	9,284,167	8,819,800
Total funds		<u><u>14,755,653</u></u>	<u><u>14,291,286</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Sohan Singh Bhatti

Sohan Singh Bhatti
Chair of Trustees

Date: 28 January 2022

Manpreet Singh Dhaliwal

Manpreet Singh Dhaliwal
Trustee

The notes on pages 17 to 27 form part of these financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

**Statement of Cash Flows
For the Year Ended 31 March 2021**

	2021	<i>2020</i>
	£	£
Cash flows from operating activities		
Net cash used in operating activities	513,760	605,929
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(24,000)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	-	(24,000)
	<hr/>	<hr/>
Cash flows from financing activities		
Repayments of borrowing	(78,741)	(578,268)
Interest received	9	33
Interest paid	(23,704)	(38,740)
	<hr/>	<hr/>
Net cash used in financing activities	(102,436)	(616,975)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	411,324	(35,046)
Cash and cash equivalents at the beginning of the year	221,212	256,258
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	632,536	221,212
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 17 to 27 form part of these financial statements

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2021

1. General information

Siri Guru Nanak Darbar (Sikh Temple) is an unincorporated charity, registered in England. The charity's registered office is Guru Nanak Marg, Gravesend, Kent, DA12 1AG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 March 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Siri Guru Nanak Darbar (Sikh Temple) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

We confirm that having considered our expectations, intentions and projections for the twelve months following the date of this audit, and the availability of unrestricted reserves, we are not aware of any matters that would suggest that the charity will not continue as a going concern.

We acknowledge that remaining as a going concern for a period of twelve months from the date of approval is dependent on the level of donations remaining sufficiently high to cover committed charitable costs and then to facilitate the loan repayments. There is a degree of uncertainty here but, having reviewed and considered the level of donations over the past 4 financial periods and noting the average value of donations has been £1.2m, we are confident that this provides comfort that donations in the coming twelve months will be sufficient and that the uncertainty is not considered to be material.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

**Notes to the Financial Statements
For the Year Ended 31 March 2021**

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- See below
Plant and machinery	- 3 - 10 years straight line
Fixtures and fittings	- 25% reducing balance

Most of the value of the freehold property relates to the Gurdwara Temple. Depreciation has not been provided on the freehold property, other than the walking track, since any charge would be immaterial on the basis that the assets have a long useful life and a high residual value that is considered to be at least equal to the carried value of the assets in the accounts.

Impairment would be provided for if necessary. Impairment reviews are carried out when there are any indicators of impairment.

Depreciation has been provided on the walking track over 10 years on a straight line basis.

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations			
Donations including Langar	507,513	507,513	591,732
Donation boxes - Golak	266,633	266,633	458,713
Gift Aid tax reclaimed	86,473	86,473	146,981
Government grants	45,186	45,186	-
Total 2021	<u>905,805</u>	<u>905,805</u>	<u>1,197,426</u>
<i>Analysis of 2020 total by fund</i>	<u>1,197,426</u>	<u>1,197,426</u>	

During the year the charity received donations totalling £300 (2020: £Nil) from trustees.

During the pandemic, the central government put in place the Job Retention Scheme to help organisations continue to employ staff where their service was no longer required due to the pandemic measures.

This is the only Government assistance the charity has received in the year.

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Kent County Council - Contribution to costs	4,076	4,076	1,399
<i>Analysis of 2020 total by fund</i>	<u>1,399</u>	<u>1,399</u>	

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2021

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Rental income - Gravesham Council	29,600	29,600	29,600
Rental income - Kent County Council	28,750	28,750	26,750
Letting income	-	-	42,214
Advertisement income	1,350	1,350	15,340
	<u>59,700</u>	<u>59,700</u>	<u>113,904</u>
<i>Total 2020</i>	<u>113,904</u>	<u>113,904</u>	

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Interest on cash deposits	9	9	33
	<u>33</u>	<u>33</u>	
<i>Analysis of 2020 total by fund</i>			

7. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Other income	6,549	6,549	15,668
	<u>15,668</u>	<u>15,668</u>	
<i>Analysis of 2020 total by fund</i>			

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2021**

8. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	507,718	4,054	511,772	808,752
<i>Analysis of 2020 total</i>	<i>804,829</i>	<i>3,923</i>	<i>808,752</i>	

In 2020, all expenditure related to unrestricted funds.

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	88,830	77,949
Depreciation	44,506	42,926
Langar - Food costs	69,945	147,629
Dharam Parcher - other costs	72,091	80,347
Running costs - Temple	124,784	219,444
Running costs - Education and sports centre	13,354	24,463
Maintenance of buildings	34,121	93,238
Sports clubs and activities	11,757	26,077
Publicity costs	758	6,731
Bank charges	2,183	3,185
Bank loans and overdrafts	23,704	38,740
Legal and professional	-	8,905
Charitable donations	1,500	18,751
Election costs	236	16,444
Covid-19 support costs	19,949	-
Total 2021	507,718	804,829

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2021

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Legal and professional costs - audit & accountancy	4,054	3,923

9. Auditors' remuneration

	2021 £	<i>2020 £</i>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	2,475	2,397
Fees payable to the charity's auditor in respect of: The preparation of the Charity's annual accounts	1,579	1,221

10. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	78,075	76,171
Social security costs	8,309	708
Contribution to defined contribution pension schemes	2,446	1,070
	88,830	<i>77,949</i>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	<i>2020 No.</i>
Priests	7	5
Punjabi Academy Teachers	8	11
	15	<i>16</i>

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees consider that they and the Management Committee officers comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees and Management Committee officers give of their time freely and are not remunerated.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2021

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2020	15,541,671	237,228	187,854	15,966,753
At 31 March 2021	15,541,671	237,228	187,854	15,966,753
Depreciation				
At 1 April 2020	94,969	158,455	144,446	397,870
Charge for the year	13,567	20,176	10,763	44,506
At 31 March 2021	108,536	178,631	155,209	442,376
Net book value				
At 31 March 2021	15,433,135	58,597	32,645	15,524,377
At 31 March 2020	15,446,702	78,773	43,408	15,568,883

13. Debtors

	2021 £	2020 £
Other debtors	28,750	-
Prepayments and accrued income	27,246	13,072
	55,996	13,072

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2021**

14. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Bank loans	75,000	55,037
Other creditors	412	-
Accruals and deferred income	3,618	3,618
	<u>79,030</u>	<u>58,655</u>

15. Creditors: Amounts falling due after more than one year

	2021	<i>2020</i>
	£	£
Bank loans	1,378,226	1,453,226

The bank loan is secured on the playing fields land held, the new temple recently constructed and the old temple at Clarence Place.

Siri Guru Nanak Darbar (Sikh Temple)

Notes to the Financial Statements For the Year Ended 31 March 2021

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Unrestricted funds				
Unrestricted income fund	8,819,800	976,139	(511,772)	9,284,167
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	14,291,286	976,139	(511,772)	14,755,653
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The general funds comprise funds that the trustees are free to use in accordance with the charitable objects.

The restricted funds are funds that have been given for particular purposes and projects. The purpose of each restricted fund is set out below:

Building fund - this represents monies given since 2002 for the construction of the new temple. As at 31 March 2021, £14,330,468 has been spent on the construction of the new temple, which is included in the freehold property figure in note 12.

Statement of funds - prior year

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds				
Unrestricted income fund	8,300,122	1,328,430	(808,752)	8,819,800
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Building fund	5,471,486	-	-	5,471,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	13,771,608	1,328,430	(808,752)	14,291,286
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2021**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	10,052,891	5,471,486	15,524,377
Current assets	688,532	-	688,532
Creditors due within one year	(79,030)	-	(79,030)
Creditors due in more than one year	(1,378,226)	-	(1,378,226)
Total	9,284,167	5,471,486	14,755,653

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	10,097,397	5,471,486	15,568,883
Current assets	234,284	-	234,284
Creditors due within one year	(58,655)	-	(58,655)
Creditors due in more than one year	(1,453,226)	-	(1,453,226)
Total	8,819,800	5,471,486	14,291,286

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	464,367	519,678
Adjustments for:		
Depreciation charges	44,506	42,926
Interest payable	23,704	38,740
Interest receivable	(9)	(33)
Decrease/(increase) in debtors	(42,924)	20,464
Increase/(decrease) in creditors	24,116	(15,846)
Net cash provided by operating activities	513,760	605,929

Siri Guru Nanak Darbar (Sikh Temple)

**Notes to the Financial Statements
For the Year Ended 31 March 2021**

19. Analysis of cash and cash equivalents

	2021	<i>2020</i>
	£	£
Cash in hand	632,536	221,212

20. Analysis of changes in net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	221,212	411,324	632,536
Debt due within 1 year	(55,037)	(19,963)	(75,000)
Debt due after 1 year	(1,453,226)	75,000	(1,378,226)
	<u>(1,287,051)</u>	<u>466,361</u>	<u>(820,690)</u>

21. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.

22. Controlling party

The charity is controlled by the trustees, and on a day-to-day basis is managed by the Management Committee.