

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 .

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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.

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**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.

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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.

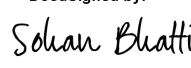
The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities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

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 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;

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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 £	As restated Total funds 2021 £
	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		2,315,904	-	2,315,904	976,139
Expenditure on:					
Charitable activities	8	1,042,688	-	1,042,688	511,772
Total expenditure		1,042,688	-	1,042,688	511,772
Net movement in funds		1,273,216	-	1,273,216	464,367
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	10,557,383	5,471,486	16,028,869	14,755,653

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 £	As restated Total funds 2021 £
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	2,005,424	2,005,424	830,955
<i>Analysis of 2021 total by fund</i>	<i>830,955</i>	<i>830,955</i>	

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

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	15,541,671	239,375	239,233	16,020,279
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	122,103	198,914	169,893	490,910
Net book value				
At 31 March 2022	15,419,568	40,461	69,340	15,529,369
At 31 March 2021	15,433,135	58,597	32,645	15,524,377

13. Debtors

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

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>
	£	<i>£</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>
	£	<i>£</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

	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
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

	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

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	632,536
Total cash and cash equivalents	<u>500,871</u>	<u>632,536</u>

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	-
	<u>(820,690)</u>	<u>1,203,097</u>	<u>-</u>	<u>382,407</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 2022.

22. Controlling party

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