

# THE GURU NANAK GURDWARA WARRINGTON

England & Wales · Charity number 515438

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1984-08-01

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

## Contact

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**Address** Guru Nanak Gurdwara  
Dover Road  
Latchford  
Warrington  
WA4 1NW

**Phone** 01925418208

**Email** [gurunanakgurdwara-warrington@gmail.com](mailto:gurunanakgurdwara-warrington@gmail.com)

## Activities

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**Objects:** (1) TO PROMOTE THE PRINCIPLES OF SIKH RELIGION AND CUSTOMS. (2) TO ESTABLISH A GURDWARA. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WARRINGTON AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WORK FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** To promote the principles of Sikh religion and customs, to establish or to secure the establishment of a Gurdwara. Religious, social and educational activities.

## Classification

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- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** WARRINGTON AND THE NEIGHBOURHOOD
- Warrington

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£103,357	£70,275	-	-
2024-06-30	£96,501	£68,694	-	-
2023-06-30	£68,694	£37,007	-	-
2022-06-30	£44,807	£116,649	-	-
2021-06-30	£28,736	£38,451	-	-

## Trustees

Name	Role	Appointed
CHARAN SINGH		2025-03-16
DALJIT SINGH JOHAL		2017-07-17
HARJIT SINGH TOOR		2022-03-01
KULDEEP SINGH DHILLON		2022-03-01
piloo singh		2020-04-26

**THE GURU NANAK GURDWARA WARRINGTON**

England & Wales - Charity number 515438

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# Accounts

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**CHARITY REGISTRATION NUMBER: 515438**

**GURU NANAK GURDWARA WARRINGTON**

**Unaudited Financial Statements**

**30 June 2025**

**Saghir Ahmad MBA FAIA  
Independent Examiner  
2nd Floor  
33 Bent Street  
Manchester  
M8 8NW**

# **GURU NANAK GURDWARA WARRINGTON**

## **Financial Statements**

**Year ended 30 JUNE 2025**

	<b>Pages</b>
Reference and administrative details	1 - 2
Trustees' annual report	3 - 5
Independent Examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 16
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	19

# **GURU NANAK GURDWARA WARRINGTON**

## **Reference and Administrative Details**

**Year ended 30 JUNE 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

### **Reference and administrative details**

**Registered charity name** GURU NANAK GURDWARA WARRINGTON

**Charity registration number** 515438

**Principal office** DOVER ROAD  
LATCHFORD  
WARRINGTON  
WA4 1NW

### **The Trustees**

Mr Daljit Singh Johal  
Mr Pилоo Singh  
Mr Kuldeep Singh Dhillon  
Mr Harjit Singh Toor  
Mr Charan Singh

### **The volunteers**

Mr Palvinder Singh (Langer seva)  
Mr Charan Singh (Langar seva)  
Mr R.S. Khanijau (Building maintenance)  
Mr Mansimran Singh (Health and Safety)  
Mr Nirmal Singh (Main hall control)  
Mr Gagandeep Singh (Secretary)(Communications/stage)  
Mr Kulwant Singh Dhaliwal (Stage)  
Mr Amanider Singh  
Mr Jaswant Singh  
Mr Gurpreet Singh  
Mr Gurdev Singh  
Mr Gurinder Singh  
Mr Mandeep Singh Sohail  
Mr Jasvinder Singh  
Mr Gagandeep Singh  
Mr Rashpal Singh

**GURU NANAK GURDWARA WARRINGTON**  
**Reference and Administrative Details**

**Year ended 30 JUNE 2025**

Reference and administrative details (*continued*)

**Independent examiner**

Saghir Ahmad MBA FAIA  
2nd Floor  
33 Bent Street  
Manchester  
M8 8NW

# **GURU NANAK GURDWARA WARRINGTON**

## **Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2025**

### **Structure, governance and management**

The charity is governed by its constitution and the Trustees are responsible for the administration and investment policy of the Charity. The Trustees are appointed and removed by the Sadh Sangat (Community).

A Managing Committee of members is appointed by the Sadh Sangat to manage the day to day operations. There are sub committees set up to cover building development and maintenance, youth related activities, women social welfare, religious and Punjabi education.

### **Objectives and activities**

The objective of the charity is to be the furtherance of Sikh religion in accordance with the teachings of Sir Guru Granth Sahib. 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 GNG prides itself on being able to extend its building and its volunteers time to all members of the Warrington community and neighbouring towns.

- 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 (the holy scriptures).
- 2) Celebration of Sikhism and Sikh Beliefs: to hold key events to highlight events of the Sikh calendar.
- 3) Focus on education and sports: ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities of sport and the distribution of non-faith information and education.
- 4) Community Focus and Public Benefit: Focus on the community integration and diversity.
- 5) Improve the GNG facilities: increase the facilities and capacity of the building.

### **Public Benefit**

The trustees and the management committee have had due regard to the Charity Commission's guidance on public benefit. In particular GNG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve local schools invited to GNG to learn about the Sikh faith.

# **GURU NANAK GURDWARA WARRINGTON**

## **Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2025**

This has increased awareness of the GuruNanak Gurdwara and what it represents to the local community of Warrington and surrounding areas in Cheshire. From this local government departments are aware of the charity and are involving themselves in our events & efforts to help the local community.

### **Volunteers**

Many of our volunteers give up their time to help at Gurdwara, particularly on Wednesday evenings to prepare and distribute vegetarian meals to homeless population of Warrington. This service has been in operation for the last four years and will carry on as long as there remains to be Gurdwara in Warrington.

### **Ahivment and performance**

Practice of Sikhism: GNG has one priest to support all religious services. The priest is responsible for all religious services. The Gurdwara is open from 5.00 am to 7.00 pm. If needed for special services the Gurdwara is open as and when required by the congregation. Daily and morning services are conducted inside the temple. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of the worshippers throughout the year. Regular daily services/prayers are conducted at the following times: 5.30am to 6.00am (Nit-Name and morning prayers services) 6.00pm (Rehras, and evening prayers services).

Increasing the knowledge of Sikhism and the functioning of the Gurdwara community focus and public benefit of wider community. We have hosted Primary and Secondary from across Cheshire. Students and teachers spend one to two hours inside the Gurdwara. They are given a tour of the Gurdwara and shown of the facilities provided to the Sangat and made aware of the practices and traditional routine of prayers in the Gurdwara. They are taken around the building and shown the langar hall where all the worshippers prepare food and eat together.

### **Improvements & maintenance**

The building has been improved to suit the needs of the congregation. These improvements include outer building work; car park resurfacing & outer wall repairs, moving of Nishan Sahib to more suitable location. There were also internal improvements that not only make the Gurdwara a more pleasant experience to the congregation and visitors but also to make the building more energy efficient further reducing the Charity's carbon footprint.

**GURU NANAK GURDWARA WARRINGTON**  
**Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2025**

**Financial review**

Trustees are responsible for the maintenance and integrity of the charity and financial information. Monthly income and expenditure is prepared and discussed on regular basis. The income of the charity for the year amounted to £103,357 (2024: £96,501) giving a surplus of £33,082 (2024: surplus of £6,702).

The charitable donations are increasing. There is more than £65,000 in the deposit account.

**Reserve policy**

It is the policy of the trustees to maintain reserves on the general funds of the charity equal to about six months' normal expenditure. At the year-end this would have required reserves of about £35,000. Actual free reserves amounted to £72,752 (2024: £37,710) after allowing for fixed assets.

**Closing statements**

The trustees firmly believe that the charity should follow the teaching of Guru Nanak and help the needy.

The Guru Nanak Gurdwara of Warrington has been providing food to homeless shelters and asylum seekers.

The Gurdwara also hosts many schools trips and scouts on learning trips. The congregation numbers are consistently increasing. With this, the trustees are looking to increase the seating capacity in the Gurdwara prayer hall and eating hall. Constant improvement is happening and Nishan Sahib which was hidden in the corner, has been brought to the front door so visitors can pay their respects as they wish

The trustees' annual report was approved on 26 November 2025 and signed on behalf of the board of trustees by:



Mr K S Dhillion  
Trustee

# GURU NANAK GURDWARA WARRINGTON

## Independent Examiner's Report to the Trustees of GURU NANAK GURDWARA WARRINGTON

Year ended 30 JUNE 2025

I report to the trustees on my examination of the financial statements of **GURU NANAK GURDWARA WARRINGTON** ('the charity') for the year ended 30 June 2025.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and contents of accounts set out in Charities (Accounts and reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Saghir Ahmad MBA FAIA

Dated: 26 November 2025

**Independent Examiner**

2nd Floor  
33 Bent Street  
Manchester  
M8 8NW

**GURU NANAK GURDWARA WARRINGTON**  
**Statement of Financial Activities**

**Year ended 30 JUNE 2025**

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endoments</b>			
Donations and legacies	4	60,141	56,927
Investment income	5	43,216	39,574
<b>Total Income</b>		<b><u>103,357</u></b>	<b><u>96,501</u></b>
<b>Expenditure</b>			
Expenditure on charitable activities	6,7	70,275	89,799
<b>Total Expenditure</b>		<b><u>70,275</u></b>	<b><u>89,799</u></b>
<b>Net expenditure and net movement in funds</b>		<b><u>33,082</u></b>	<b><u>6,702</u></b>
<b>Reconciliation of funds</b>			
Total funds brought forward		567,892	561,190
<b>Total funds carried forward</b>		<b><u>600,974</u></b>	<b><u>567,892</u></b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

**GURU NANAK GURDWARA WARRINGTON**  
**Statement of Financial Position**

**30 JUNE 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	270,831	272,891
Investments	13	257,291	257,291
		<u>528,122</u>	<u>530,182</u>
<b>Current assets</b>			
Debtors	14	2,133	2,071
Cash at bank and in hand		72,719	39,431
		<u>74,852</u>	<u>41,502</u>
Creditors: amounts falling due within one year	15	2,000	3,792
<b>Net current assets</b>		<u>72,852</u>	<u>37,710</u>
Total assets less current liabilities		600,974	567,892
<b>Net assets</b>		<u>600,974</u>	<u>567,892</u>
<b>Funds of the charity</b>			
Unrestricted funds		600,974	567,892
<b>Total charity funds</b>	16	<u>600,974</u>	<u>567,892</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 November 2025, and are signed on behalf of the board by:



**Mr K S Dhillon**  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

# **GURU NANAK GURDWARA WARRINGTON**

## **Notes to the Financial Statements**

**Year ended 30 JUNE 2025**

### **1. General information**

The charity is public entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Dover Road, Latchford, Warrington, WA4 1NW.

### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on historical cost basis, as modified by the revaluation of certain assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about charity's ability to continue.

#### **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements requires the trustees to make judgement, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for the use at the direction of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular further project or commitment.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2025**

**3. Accounting policies (*continued*)**

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of appeal, and fall into one of two sub-classes: restricted funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donation and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless it is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amount are included for the contribution of general volunteers.
- income from contracts for the supply of services are recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability incurred. Expenditure includes any VAT which can not be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs relating to the governance of the charity apportioned to charitable activities.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2025**

**3. Accounting policies (*continued*)**

**Resources expended (*continued*)**

- . other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverse a charge of impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statements of financial activities.

**Investment property**

Investment property is initially recorded at cost, which include purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

**Impairment of fixed assets**

A review of indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicator exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly, Prior impairment are also reviewed for possible reversal at each reporting date.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2025**

**3. Accounting policies (*continued*)**

**Impairment of fixed assets (*continued*)**

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belong. The cash-generating unit is the smallest identifiable groups of assets that include the asset and genetates cash inflows that largely independent of the cash inflows from other assets or group of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grant will be received.

Where the grants does not imposed specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are recived or receivable. Where the grant does impose specified future performance-related conditions on the receiptent, it is recognised in income only when the performance-related conditions have been met. Where grants recived are prior to satisfying the revenue recognised criteria, they are recognised as a liability.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (continued)**

**Year ended 30 JUNE 2025**

**4. Donations and legacies**

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
<b>Donations</b>				
Donations	53,141	53,141	52,927	52,927
Donation from Local Charity	7,000	7,000	4,000	4,000
	<u>60,141</u>	<u>60,141</u>	<u>56,927</u>	<u>56,927</u>

**5. Investment income**

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Income from investment properties	42,780	42,780	39,542	39,542
Bank interest receivable	436	436	32	32
	<u>43,216</u>	<u>43,216</u>	<u>39,574</u>	<u>39,574</u>

**6. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Furtherance of Sikh religion	68,675	68,675	87,799	87,799
Support costs	1,600	1,600	2,000	2,000
	<u>70,275</u>	<u>70,275</u>	<u>89,799</u>	<u>89,799</u>

**7. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
Furtherance of Sikh religion	68,675	-	68,675	87,799
Governance costs	-	1,600	1,600	2,000
	<u>68,675</u>	<u>1,600</u>	<u>70,275</u>	<u>89,799</u>

**8. Net expenditure**

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	2,060	2,289
	<u>2,060</u>	<u>2,289</u>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2025**

**9. Independent examination fees**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,600	2,000
	<u>1,600</u>	<u>2,000</u>

**10. Staff costs**

The total staff costs and employees benefits for the reporting period are analysed as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	14,990	10,980
	<u>14,990</u>	<u>10,980</u>

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

**11. Trustee remuneration and expenses**

There was no remuneration for the Trustees.

**12. Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 July 2024	252,295	32,924	285,219
<b>At 30 June 2025</b>	<u>252,295</u>	<u>32,924</u>	<u>285,219</u>
<b>Depreciation</b>			
At 1 July 2024	-	12,328	12,328
Charges for the year	-	2,060	2,060
<b>At 30 June 2025</b>	<u>-</u>	<u>14,388</u>	<u>14,388</u>
<b>Carrying amount</b>			
<b>At 30 June 2025</b>	<u>252,295</u>	<u>18,536</u>	<u>270,831</u>
<b>At 30 June 2024</b>	<u>252,295</u>	<u>20,596</u>	<u>272,891</u>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2025**

**13. Investments**

	<b>Investments properties £</b>
<b>Cost</b>	
At 1 July 2024 and 30 June 2025	<u><b>257,291</b></u>
<b>Impairment</b>	
At 1 July 2024 and 30 June 2025	
Carrying amount	
At 30 June 2025	<u><b>257,291</b></u>
At 30 June 2024	<u><b>257,291</b></u>

All investments shown above are held at valuation.

**Investment properties**

The investments properties above are stated at cost, as in the opinion of the Trustees that is not materially different from their fair value.

**14. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Prepayments and accrued income	<u>2,133</u>	<u>2,071</u>

**15. Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	-	192
Accruals and deferred income	2,000	3,600
	<u>2,000</u>	<u>3,792</u>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2025**

**16. Analysis of charitable funds**

**Unrestricted funds**

	As at 1st July 2024 £	Income £	Expenditure £	At 30 June 2025 £
General funds	567,892	103,357	(70,275)	600,974
	As at 1st July 2023 £	Income £	Expenditure £	At 30 June 2024 £
General funds	561,190	96,501	(89,799)	567,892

**17. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	528,122	528,122
Current assets	74,852	74,852
Creditors less than 1 year	(2,000)	(2,000)
<b>Net assets</b>	<b>600,974</b>	<b>600,974</b>
	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	530,182	530,182
Current assets	41,502	41,502
Creditors less than 1 year	(3,792)	(3,792)
<b>Net assets</b>	<b>567,892</b>	<b>567,892</b>

**GURU NANAK GURDWARA WARRINGTON**  
**Management information**

**Year ended 30 JUNE 2025**

**The following pages do not form part of the financial statements.**

**GURU NANAK GURDWARA WARRINGTON**  
**Detailed Statements of Financial Activities**

**Year ended 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	53,141	52,927
Donation from Local Charity	7,000	4,000
	<u>60,141</u>	<u>56,927</u>
<b>Investment income</b>		
Income from investment properties	42,780	39,542
Bank interest receivable	436	32
	<u>43,216</u>	<u>39,574</u>
<b>Total income</b>	<u><b>103,357</b></u>	<u><b>96,501</b></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	4,851	4,408
Wages and salaries	14,990	10,980
Printing and stationery	-	150
Rates and water	297	295
Light and heat	13,295	22,557
Repairs and maintenance	11,319	23,050
Insurance	3,358	3,214
Other establishment	5,114	5,992
Legal and professional fees	1,775	7,256
Telephone	781	573
Other office costs	3,976	445
Depreciation	2,060	2,289
External religious services	8,459	8,590
	<u>70,275</u>	<u>89,799</u>
<b>Total expenditure</b>	<u><b>70,275</b></u>	<u><b>89,799</b></u>
<b>Net income</b>	<u><b>33,082</b></u>	<u><b>6,702</b></u>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Detailed Statements of Financial Activities**

**Year ended 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>		
<b>Furtherance of Sikh religion</b>		
<i>Activities undrrtaken directly</i>		
Food	4,851	4,408
Wages and salaries	14,990	10,980
Printing and stationery	-	150
Water	297	295
Light and heat	13,295	22,557
Repairs and maintenance	11,319	23,050
Insurance	3,358	3,214
Cleaning	3,976	2,340
Legal and professional fees	175	5,256
Telephone	781	573
Security	385	1,928
Sundries	4,729	2,169
Depreciation	2,060	2,289
External religious services	8,459	8,590
	<b><u>68,675</u></b>	<b><u>87,799</u></b>
<b>Governance costs</b>		
Accountancy fees	<u>1,600</u>	<u>2,000</u>
<b>Expenditure on charitable activities</b>	<b><u><u>70,275</u></u></b>	<b><u><u>89,799</u></u></b>

**THE GURU NANAK GURDWARA WARRINGTON**

England & Wales - Charity number 515438

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# Accounts

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**CHARITY REGISTRATION NUMBER: 515438**

**GURU NANAK GURDWARA WARRINGTON**

**Unaudited Financial Statements**

**30 June 2024**

**Saghir Ahmad MBA FAIA  
Independent Examiner  
2nd Floor  
33 Bent Street  
Manchester  
M8 8NW**

# **GURU NANAK GURDWARA WARRINGTON**

## **Financial Statements**

**Year ended 30 JUNE 2024**

	<b>Pages</b>
<b>Reference and administrative details</b>	<b>1 - 2</b>
<b>Trustees' annual report</b>	<b>3 - 5</b>
<b>Independent Examiner's report to the trustees</b>	<b>6</b>
<b>Statement of financial activities</b>	<b>7</b>
<b>Statement of financial position</b>	<b>8</b>
<b>Notes to the financial statements</b>	<b>9 - 16</b>
<b>The following pages do not form part of the financial statements</b>	
<b>Detailed statement of financial activities</b>	<b>18</b>
<b>Notes to the detailed statement of financial activities</b>	<b>19</b>

**GURU NANAK GURDWARA WARRINGTON**  
**Reference and Administrative Details**

**Year ended 30 JUNE 2024**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

**Reference and administrative details**

**Registered charity name** GURU NANAK GURDWARA WARRINGTON

**Charity registration number** 515438

**Principal office** DOVER ROAD  
LATCHFORD  
WARRINGTON  
WA4 1NM

**The Trustees**

Mr D S Johal  
Mr P Singh  
Mr K S Dhillon  
Mr H S Toor  
Mr P S Sekhon (Resigned 22 December 2023)

**The volunteers**

Mr P Singh (Langer seva)  
Mr C Singh (Langar seva)  
Mr R S Khanijau (Building maintenance)  
Mr M Singh (Health Safety)  
Mr P S Sidhu (Main hall control)  
Mr G Singh (Secretary)(Communications/stage)  
Mr K S Dhaliwal (Stage)  
Mr B S Gill (Langer shopping/education)

**Extra committee members**

Mr Amanider Singh  
Mr Jaswant Singh  
Mr Gurpreet Singh  
Mr Gurdev Singh  
Mr Gurinder Singh  
Mr Mandeep Singh Sohail

**GURU NANAK GURDWARA WARRINGTON**  
**Reference and Administrative Details**

**Year ended 30 JUNE 2024**

**Reference and administrative details *(continued)***

**Independent examiner**

Saghir Ahmad MBA FAIA  
2nd Floor  
33 Bent Street  
Manchester  
M8 8NW

# **GURU NANAK GURDWARA WARRINGTON**

## **Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2024**

### **Structure, governance and management**

The charity is governed by its constitution and the Trustees are responsible for the administration and investment policy of the Charity. The Trustees are appointed and removed by the Sadh Sangat (Community).

A Managing Committee of members is appointed by the Sadh Sangat to manage the day to day operations. There are sub committees set up to cover building development and maintenance, youth related activities, women social welfare, religious and Punjabi education.

### **Objectives and activities**

The objective of the charity to be the furtherance of Sikh religion in accordance with the teachings of Sir Guru Granth Sahib. 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 GNG prides itself on being able to extend its building and its volunteers time to all members of the Warrington community and neighbouring towns.

- 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 Gurmata i.e. the principles and rules laid down by the ten Gurus and Sir Guru Granth Sahib (the holy scriptures).
- 2) **Celebration of Sikhism and Sikh Beliefs:** to hold key events to highlight events of the Sikh calendar.
- 3) **Focus on education and sports:** ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities of sport and the distribution of non-faith information and education.
- 4) **Community Focus and Public Benefit:** Focus on the community integration and diversity.
- 5) **Improve the GNG facilities:** increase the facilities and capacity of the building.

### **Public Benefit**

The trustees and the management committee have had due regard to the Charity Commission's guidance on public benefit. In particular GNG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve local schools invited to GNG.

# **GURU NANAK GURDWARA WARRINGTON**

## **Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2024**

### **Volunteers**

Many of our volunteers give up their time to help at Gurdwara, particularly on Wednesday evenings to prepare and distribute vegetarian meals to homeless people at YMCA Warrington. This service has been in operation for the last three years and will carry on as long as there is a Gurdwara in Warrington.

### **Activities and performance**

**Practice of Sikhism:** GNG has one priest to support all religious services. The priest is responsible for all religious services. The Gurdwara is open from 5.00 am to 7.00 pm. If needed for special services the Gurdwara is open as and when required by the congregation. Daily and morning services are conducted inside the temple. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of the worshippers throughout the year. Regular daily services/prayers are conducted at the following times: 5.30am to 6.00am (Nit-Name and morning prayers services) 6.00pm (Rehras, and evening prayers services).

Increasing the knowledge of Sikhism and the functioning of the Gurdwara community focus and public benefit of wider community. We have hosted Primary and Secondary from across Cheshire. Students and teachers spend one to two hours inside the Gurdwara. They are given a tour of the Gurdwara and shown of the facilities provided to the Sangat and made aware of the practices and traditional routine of prayers in the Gurdwara. They are taken around the building and shown the langar hall where all the worshippers prepare food and eat together.

The trustees have taken great steps forward with the help of Mr Gurmel Singh Kandola of the Sikh council to follow the governance of the charity.

The accounts for the year 2023-2024 are on time plus the accounts for the year 2024-2025 will be handled even better because we have sought the help of an accountant who is the member of Gurdwara committee.

The interior of building has been improved to suit the needs of the congregation, new carpets were fitted, the lighting has been replaced with more efficient LED lights, the ceiling tiles have been replaced with newer tiles that have insulation incorporated and many other improvements that not only make the Gurdwara a more pleasant experience to the congregation and visitors but also make the building more energy efficient.

**GURU NANAK GURDWARA WARRINGTON**  
**Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2024**

**Financial review**

Trustees are responsible for the maintenance and integrity of the charity and financial information. Monthly income and expenditure is prepared and discussed on regular basis. The income of the charity for the year amounted to £96,501 (2023: £68,694) giving a surplus of £6,702 (2023: surplus of £31,687).

**Reserve policy**

It is the policy of the trustees to maintain reserves on the general funds of the charity equal to about six months' normal expenditure. At the year-end this would have required reserves of about £25,000. Actual free reserves amounted to £37,710 (2023: £40,318) after allowing for fixed assets.

**Closing statements**

The trustees also feel that the charity should follow the teaching of Guru Nanak and help the needy. Hence the Gurdwara has been providing the food to homeless shelters and asylum seekers. The Gurdwara also hosts many school trips and scouts on learning trips.

The trustees' annual report was approved on 24 February 2025 and signed on behalf of the board of trustees by:



**Mr K S Dhillon**  
Trustee

# **GURU NANAK GURDWARA WARRINGTON**

## **Independent Examiner's Report to the Trustees of GURU NANAK GURDWARA WARRINGTON**

**Year ended 30 JUNE 2024**

I report to the trustees on my examination of the financial statements of **GURU NANAK GURDWARA WARRINGTON** ('the charity') for the year ended 30 June 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and contents of accounts set out in Charities (Accounts and reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Saghir Ahmad MBA FAIA

Dated: 24 February 2025

**Independent Examiner**

2nd Floor  
33 Bent Street  
Manchester  
M8 8NW

**GURU NANAK GURDWARA WARRINGTON**  
**Statement of Financial Activities**

**Year ended 30 JUNE 2024**

		2024	2023
		Unrestricted	Total funds
	Note	funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	56,927	31,032
Investment income	5	39,574	37,662
<b>Total Income</b>		<u>96,501</u>	<u>68,694</u>
<b>Expenditure</b>			
Expenditure on charitable activities	6,7	89,799	37,007
<b>Total Expenditure</b>		<u>89,799</u>	<u>37,007</u>
<b>Net expenditure and net movement in funds</b>		<u>6,702</u>	<u>31,687</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		561,190	529,593
<b>Total funds carried forward</b>		<u>567,892</u>	<u>561,190</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

**GURU NANAK GURDWARA WARRINGTON**  
**Statement of Financial Position**

**30 JUNE 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	12	272,891	263,581
Investments	13	257,291	257,291
		<u>530,182</u>	<u>520,872</u>
<b>Current assets</b>			
Debtors	14	2,071	1,932
Cash at bank and in hand		39,431	42,545
		<u>41,502</u>	<u>44,477</u>
<b>Creditors: amounts falling due within one year</b>	15	3,792	4,159
<b>Net current assets</b>		<u>37,710</u>	<u>40,318</u>
<b>Total assets less current liabilities</b>		567,892	561,180
<b>Net assets</b>		<u>567,892</u>	<u>561,190</u>
<b>Funds of the charity</b>			
Unrestricted funds		567,892	561,190
<b>Total charity funds</b>	16	<u>567,892</u>	<u>561,190</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 February 2025, and are signed on behalf of the board by:



**Mr K S Dhillon**  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements**

**Year ended 30 JUNE 2024**

**1. General information**

The charity is public entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Dover Road, Latchford, Warrington, WA4 1NW.

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on historical cost basis, as modified by the revaluation of certain assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about charity's ability to continue.

**Judgement and key sources of estimation uncertainty**

The preparation of the financial statements requires the trustees to make judgement, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for the use at the direction of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular further project or commitment.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2024**

**3. Accounting policies (*continued*)**

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of appeal, and fall into one of two sub-classes: restricted funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donation and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless it is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amount are included for the contribution of general volunteers.
- income from contracts for the supply of services are recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability incurred. Expenditure includes any VAT which can not be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs relating to the governance of the charity apportioned to charitable activities.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2024**

**3. Accounting policies (*continued*)**

**Resources expended (*continued*)**

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverse a charge of impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statements of financial activities.

**Investment property**

Investment property is initially recorded at cost, which include purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

**Impairment of fixed assets**

A review of indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicator exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly, Prior impairment are also reviewed for possible reversal at each reporting date.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2024**

**3. Accounting policies (*continued*)**

**Impairment of fixed assets (*continued*)**

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belong. The cash-generating unit is the smallest identifiable groups of assets that include the asset and genetates cash inflows that largely independent of the cash inflows from other assets or group of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grant will be received.

Where the grants does not imposed specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are recived or receivable. Where the grant does impose specified future performance-related conditions on the receiptent, it is recognised in income only when the performance-related conditions have been met. Where grants recived are prior to satisfying the revenue recognised criteria, they are recognised as a liability.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (continued)**

**Year ended 30 JUNE 2024**

**4. Donations and legacies**

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
<b>Donations</b>				
Donations	52,927	52,927	28,032	28,032
Donation from Local Charity	4,000	4,000	3,000	3,000
	<u>56,927</u>	<u>56,927</u>	<u>31,032</u>	<u>31,032</u>

**5. Investment income**

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from investment properties	39,542	39,542	37,647	37,647
Bank interest receivable	32	32	15	15
	<u>39,574</u>	<u>39,574</u>	<u>37,662</u>	<u>37,662</u>

**6. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Furtherance of Sikh religion	87,799	87,799	35,407	35,407
Support costs	2,000	2,000	1,600	1,600
	<u>89,799</u>	<u>89,799</u>	<u>37,007</u>	<u>37,007</u>

**7. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total Funds 2024	Total Funds 2023
	£	£	£	£
Furtherance of Sikh religion	87,799	-	87,799	35,407
Governance costs	-	2,000	2,000	1,600
	<u>87,799</u>	<u>2,000</u>	<u>89,799</u>	<u>37,007</u>

**8. Net expenditure**

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	2,289	2,133
	<u>2,289</u>	<u>2,133</u>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (continued)**

**Year ended 30 JUNE 2024**

**9. Independent examination fees**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for: Independent examination of the financial statements	2,000	1,600

**10. Staff costs**

The total staff costs and employees benefits for the reporting period are analysed as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	10,980	9,187

The average head count of employees during thre year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

**11. Trustee remuneration and expenses**

There was no remuneration for the Trustees.

**12. Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 July 2023	252,295	21,325	273,620
Additions	-	11,599	11,599
<b>At 30 June 2024</b>	<b>252,295</b>	<b>32,924</b>	<b>285,219</b>
<b>Depreciation</b>			
At 1 July 2023	-	10,039	10,039
Charges for the year	-	2,289	2,289
<b>At 30 June 2024</b>	<b>-</b>	<b>12,328</b>	<b>12,328</b>
<b>Carrying amount</b>			
At 30 June 2024	<b>252,295</b>	<b>20,596</b>	<b>272,891</b>
At 30 June 2023	<b>252,295</b>	<b>11,286</b>	<b>263,581</b>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (continued)**

**Year ended 30 JUNE 2024**

**13. Investments**

	<b>Investments properties £</b>
<b>Cost</b>	
<b>At 1 July 2023 and 30 June 2024</b>	<b><u>257,291</u></b>
<b>Impairment</b>	
<b>At 1 July 2023 and 30 June 2024</b>	
<b>Carrying amount</b>	
<b>At 30 June 2024</b>	<b><u>257,291</u></b>
<b>At 30 June 2023</b>	<b><u>257,291</u></b>

All investments shown above are held at valuation.

**Investment properties**

The investments properties above are stated at cost, as in the opinion of the Trustees that is not materially different from their fair value.

**14. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Prepayments and accrued income</b>	<b><u>2,071</u></b>	<b><u>1,932</u></b>

**15. Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
<b>Trade creditors</b>	<b>192</b>	<b>559</b>
<b>Accruals and deferred income</b>	<b>3,600</b>	<b>3,600</b>
	<b><u>3,792</u></b>	<b><u>4,159</u></b>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (continued)**

**Year ended 30 JUNE 2024**

**16. Analysis of charitable funds**

**Unrestricted funds**

	As at 1st July 2023	Income	Expenditure		At June June 2024
	£	£	£		£
General funds	<u>561,190</u>	96,501	<u>(89,799)</u>		<u>567,892</u>
	£	£	£		£
General funds	<u>529,503</u>	68,694	<u>(37,007)</u>		<u>561,190</u>

**17. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	530,182	530,182
Current assets	41,502	41,502
Creditors less than 1 year	<u>(3,792)</u>	<u>(3,792)</u>
<b>Net assets</b>	<u><b>567,892</b></u>	<u><b>567,892</b></u>
	£	£
Tangible fixed assets	520,872	520,872
Current assets	44,477	44,477
Creditors less than 1 year	<u>(4,159)</u>	<u>(4,159)</u>
<b>Net assets</b>	<u><b>561,190</b></u>	<u><b>561,190</b></u>

**GURU NANAK GURDWARA WARRINGTON**  
**Management information**

**Year ended 30 JUNE 2024**

**The following pages do not form part of the financial statements.**

**GURU NANAK GURDWARA WARRINGTON**  
**Detailed Statements of Financial Activities**

**Year ended 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	52,927	28,032
Donation from Local Charity	4,000	3,000
	<u>56,927</u>	<u>31,032</u>
<b>Investment income</b>		
Income from investment properties	39,542	37,647
Bank interest receivable	32	15
	<u>39,574</u>	<u>37,662</u>
<b>Total income</b>	<u><u>96,501</u></u>	<u><u>68,694</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	4,408	3,193
Wages and salaries	10,980	9,187
Printing and stationery	150	-
Rates and water	295	299
Light and heat	22,557	6,458
Repairs and maintenance	23,050	5,619
Insurance	3,214	2,680
Other establishment	5,992	1,418
Legal and professional fees	7,256	1,600
Telephone	573	90
Other office costs	445	420
Depreciation	2,289	2,133
External religious services	8,590	3,910
	<u>89,799</u>	<u>37,007</u>
<b>Total expenditure</b>	<u><u>89,799</u></u>	<u><u>37,007</u></u>
<b>Net income</b>	<u><u>6,702</u></u>	<u><u>31,687</u></u>

**THE GURU NANAK GURDWARA WARRINGTON**

England & Wales - Charity number 515438

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# Accounts

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**CHARITY REGISTRATION NUMBER: 515438**

**GURU NANAK GURDWARA WARRINGTON**

**Unaudited Financial Statements**

**30 June 2023**

**Saghir Ahmad MBA FAIA  
Independent Examiner  
First Floor, Suit 2,  
The Point  
173 - 175 Cheetham Hill Road  
Manchester  
M8 8LG**

# **GURU NANAK GURDWARA WARRINGTON**

## **Financial Statements**

**Year ended 30 JUNE 2023**

	<b>Pages</b>
<b>Reference and administrative details</b>	<b>1</b>
<b>Trustees' annual report</b>	<b>2 - 4</b>
<b>Independent Examiner's report to the trustees</b>	<b>5</b>
<b>Statement of financial activities</b>	<b>6</b>
<b>Statement of financial position</b>	<b>7</b>
<b>Notes to the financial statements</b>	<b>8 - 15</b>
<b>The following pages do not form part of the financial statements</b>	
<b>Detailed statement of financial activities</b>	<b>17</b>
<b>Notes to the detailed statement of financial activities</b>	<b>18</b>

**GURU NANAK GURDWARA WARRINGTON**  
**Reference and Administrative Details**

**Year ended 30 JUNE 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

**Reference and administrative details**

**Registered charity name** GURU NANAK GURDWARA WARRINGTON

**Charity registration number** 515438

**Principal office**  
DOVER ROAD  
LATCHFORD  
WARRINGTON  
WA4 1NM

**The Trustees**

Mr P S Sekhon  
Mr D S Johal  
Mr P Singh  
Mr K S Dhillon  
Mr H S Toor

**The volunteers**

Mr P Singh (Langer sava)  
Mr C Singh (Langar sava)  
Mr R S Khanijau (Building maintenance)  
Mr M Singh (Health Safety)  
Mr P S Sidhu (Main hall control)  
Mr G Singh (Secretary)(Communications/stage)  
Mr K S Dhaliwal (Stage)  
Mr B S Gill (Langer shopping/education)

**Independent examiner**

Saghir Ahmad MBA FAIA  
First Floor, Suite 2  
The Point  
173 - 175 Cheetham Hill Road  
Manchester  
M8 8LG

# **GURU NANAK GURDWARA WARRINGTON**

## **Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2023**

### **Structure, governance and management**

The charity is governed by its constitution and the Trustees are responsible for the administration and investment policy of the Charity. The Trustees are appointed and removed by the Sadh Sangat (Community).

A Managing Committee of members is appointed by the Sadh Sangat to manage the day to day operations. There are sub committees set up to cover building development and maintenance, youth related activities, women social welfare, religious and Punjabi education.

### **Objectives and activities**

The objective of the charity is to be the furtherance of Sikh religion in accordance with the teachings of Sir Guru Granth Sahib. 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 GNG prides itself on being able to extend its building and its volunteers time to all members of the Warrington community and neighbouring towns.

- 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 Sir Guru Granth Sahib (the holy scriptures).
- 2) **Celebration of Sikhism and Sikh Beliefs:** to hold key events to highlight events of the Sikh calendar.
- 3) **Focus on education and sports:** ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities of sport and the distribution of non-faith information and education.
- 4) **Community Focus and Public Benefit:** Focus on the community integration and diversity.
- 5) **Improve the GNG facilities:** increase the facilities and capacity of the building.

### **Public Benefit**

The trustees and the management committee have had due regard to the Charity Commission's guidance on public benefit. In particular GNG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve local schools invited to GNG.

# **GURU NANAK GURDWARA WARRINGTON**

## **Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2023**

### **Volunteers**

Many of our volunteers give up their time to help at Gurdwara, particularly on Wednesday evenings to prepare and distribute vegetarian meals to homeless people at YMCA Warrington. This service has been in operation for the last three years and will carry on as long as there is a Gurdwara in Warrington.

### **Activities and performance**

Practice of Sikhism: GNG has one priest to support all religious services. The priest is responsible for all religious services. The Gurdwara is open from 5.00 am to 7.00 pm. If needed for special services the Gurdwara is open as and when required by the congregation. Daily and morning services are conducted inside the temple. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of the worshippers throughout the year. Regular daily services/prayers are conducted at the following times: 5.30am to 6.00am (Nit-Name and morning prayers services) 6.00pm (Rehras, and evening prayers services).

Increasing the knowledge of Sikhism and the functioning of the Gurdwara community focus and public benefit of wider community. We have hosted Primary and Secondary from across Cheshire. Students and teachers spend one to two hours inside the Gurdwara. They are given a tour of the Gurdwara and shown of the facilities provided to the Sangat and made aware of the practices and traditional routine of prayers in the Gurdwara. They are taken around the building and shown the langar hall where all the worshippers prepare food and eat together.

### **Financial review**

Trustees are responsible for the maintenance and integrity of the charity and financial information. Monthly income and expenditure is prepared and discussed on regular basis. The income of the charity for the year amounted to £68,694 (2022: £44,807) giving a surplus of £31,687 (2022: deficit of £71,842).

### **Reserve policy**

It is the policy of the trustees to maintain reserves on the general funds of the charity equal to about six months' normal expenditure. At the year-end this would have required reserves of about £25,000. Actual free reserves amounted to £40,318 after allowing for fixed assets.

**GURU NANAK GURDWARA WARRINGTON**  
**Trustees' Annual Report (continued)**

**Year ended 30 JUNE 2023**

The trustees' annual report was approved on 18 November 2024 and signed on behalf of the board of trustees by:



Mr K S Dhillon  
Trustee

# **GURU NANAK GURDWARA WARRINGTON**

## **Independent Examiner's Report to the Trustees of GURU NANAK GURDWARA WARRINGTON**

**Year ended 30 JUNE 2023**

I report to the trustees on my examination of the financial statements of **GURU NANAK GURDWARA WARRINGTON** ('the charity') for the year ended 30 June 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and contents of accounts set out in Charities (Accounts and reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Saghir Ahmad MBA FAIA

Dated: 18 November 2024

**Independent Examiner**  
First Floor, Suite 2,  
The Point  
173 - 175 Cheetham Hill Road  
Manchester  
M8 8LG

**GURU NANAK GURDWARA WARRINGTON**  
**Statement of Financial Activities**

**Year ended 30 JUNE 2023**

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	31,032		16,782
Investment income	5	37,662		28,025
<b>Total Income</b>		<u>68,694</u>		<u>44,807</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	37,007		116,649
<b>Total Expenditure</b>		<u>37,007</u>		<u>116,649</u>
<b>Net expenditure and net movement in funds</b>		<u>31,687</u>		<u>(71,842)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		529,503		601,345
<b>Total funds carried forward</b>		<u>561,190</u>		<u>529,503</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

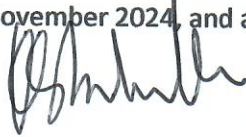
The notes on pages 8 to 15 form part of these financial statements.

**GURU NANAK GURDWARA WARRINGTON**  
**Statement of Financial Position**

**30 JUNE 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	263,581	264,771
Investments	13	257,291	257,291
		<u>520,872</u>	<u>522,062</u>
<b>Current assets</b>			
Debtors	14	1,932	1,509
Cash at bank and in hand		42,545	18,145
		<u>44,477</u>	<u>19,654</u>
 Creditors: amounts falling due within one year	 15	 4,159	 12,213
 <b>Net current assets</b>		 <u>40,318</u>	 <u>7,441</u>
 Total assets less current liabilities		 561,180	 529,503
 <b>Net assets</b>		 <u>561,190</u>	 <u>529,503</u>
 <b>Funds of the charity</b>			
Unrestricted funds		561,190	529,503
 <b>Total charity funds</b>	 16	 <u>561,190</u>	 <u>529,503</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 November 2024, and are signed on behalf of the board by:



**Mr K S Dhillon**  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements**

**Year ended 30 JUNE 2023**

**1. General information**

The charity is public entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Dover Road, Latchford, Warrington, WA4 1NW.

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on historical cost basis, as modified by the revaluation of certain assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about charity's ability to continue.

**Judgement and key sources of estimation uncertainty**

The preparation of the financial statements requires the trustees to make judgement, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for the use at the direction of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular further project or commitment.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2023**

**3. Accounting policies (*continued*)**

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of appeal, and fall into one of two sub-classes: restricted funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donation and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless it is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amount are included for the contribution of general volunteers.
- income from contracts for the supply of services are recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability incurred. Expenditure includes any VAT which can not be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs relating to the governance of the charity apportioned to charitable activities.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2023**

**3. Accounting policies (*continued*)**

**Resources expended (*continued*)**

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverse a charge of impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statements of financial activities.

**Investment property**

Investment property is initially recorded at cost, which include purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

**Impairment of fixed assets**

A review of indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicator exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly, Prior impairment are also reviewed for possible reversal at each reporting date.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2023**

**3. Accounting policies (*continued*)**

**Impairment of fixed assets (*continued*)**

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belong. The cash-generating unit is the smallest identifiable groups of assets that include the asset and genetates cash inflows that largely independent of the cash inflows from other assets or group of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grant wil be received.

Where the grants does not imposed specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are recived or receivable. Where the grant does impose specified future performance-related conditions on the receiptent, it is recognised in income only when the performance-related conditions have been met. Where grants recived are prior to satisfying the revenue recognised criteria, they are recognised as a liability.

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2023**

**4. Donations and legacies**

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
<b>Donations</b>				
Donations	28,032	28,032	14,242	14,242
Donation from Local Charity	3,000	3,000	2,540	2,540
	<u>31,032</u>	<u>31,032</u>	<u>16,782</u>	<u>16,782</u>

**5. Investment income**

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from investment properties	37,647	37,647	28,023	28,023
Bank interest receivable	15	15	2	2
	<u>37,662</u>	<u>37,662</u>	<u>28,025</u>	<u>28,025</u>

**6. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Furtherance of Sikh religion	35,407	35,407	114,650	114,650
Support costs	1,600	1,600	1,999	1,999
	<u>37,007</u>	<u>37,007</u>	<u>116,649</u>	<u>116,649</u>

**7. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total Funds 2023	Total Funds 2022
	£	£	£	£
Furtherance of Sikh religion	35,407	-	35,407	114,650
Governance costs	-	1,600	1,600	1,999
	<u>35,407</u>	<u>1,600</u>	<u>37,007</u>	<u>116,649</u>

**8. Net expenditure**

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,133	2,038

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (continued)**

**Year ended 30 JUNE 2023**

**9. Independent examination fees**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for: Independent examination of the financial statements	1,600	2,000

**10. Staff costs**

The total staff costs and employees benefits for the reporting period are analysed as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	9,187	5,250

The average head count of employees during thre year was 1 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**11. Trustee remuneration and expenses**

There was no remuneration for the Trustees.

**12. Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 July 2022	252,295	20,382	272,677
Additions	-	943	943
<b>At 30 June 2023</b>	<b>252,295</b>	<b>21,325</b>	<b>273,620</b>
<b>Depreciation</b>			
At 1 July 2022	-	7,906	7,906
Charges for the year	-	2,133	2,133
<b>At 30 June 2023</b>	<b>-</b>	<b>10,039</b>	<b>10,039</b>
<b>Carrying amount</b>			
At 30 June 2023	<b>252,295</b>	<b>11,286</b>	<b>263,581</b>
At 30 June 2022	<b>252,295</b>	<b>12,476</b>	<b>264,771</b>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2023**

**13. Investments**

**Investments  
properties  
£**

**Cost**

**At 1 July 2022 and 30 June 2023**

**257,291**

**Impairment**

**At 1 July 2022 and 30 June 2023**

**Carrying amount**

**At 30 June 2023**

**257,291**

**At 30 June 2022**

**257,291**

All investments shown above are held at valuation.

**Investment properties**

The investments properties above are stated at cost, as in the opinion of the Trustees that is not materially different from their fair value.

**14. Debtors**

**2023      2022  
£            £**

**Prepayments and accrued income**

**1,932      1,509**

**15. Creditors: amounts falling due within one year**

**2023      2022  
£            £**

**Trade creditors**

**559      8,854**

**Accruals and deferred income**

**3,600      3,359**

**4,159      12,213**

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Financial Statements (*continued*)**

**Year ended 30 JUNE 2023**

**16. Analysis of charitable funds**

**Unrestricted funds**

	As at 1st July 2022 £	Income £	Expenditure £	At June June 2023 £
General funds	529,503	68,694	(37,007)	<u>561,190</u>
	As at 1st July 2021 £	Income £	Expenditure £	At June June 2022 £
General funds	601,345	44,807	(116,649)	<u>529,503</u>

**17. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	520,872	520,872
Current assets	44,477	44,477
Creditors less than 1 year	(4,159)	(4,159)
<b>Net assets</b>	<u><u>561,190</u></u>	<u><u>561,190</u></u>
	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	522,062	522,062
Current assets	19,654	19,654
Creditors less than 1 year	(12,213)	(12,213)
<b>Net assets</b>	<u><u>529,503</u></u>	<u><u>529,503</u></u>

**GURU NANAK GURDWARA WARRINGTON**  
**Management information**

**Year ended 30 JUNE 2023**

**The following pages do not form part of the financial statements.**

**GURU NANAK GURDWARA WARRINGTON**  
**Detailed Statements of Financial Activities**

**Year ended 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	28,032	14,242
Donation from Local Charity	3,000	2,540
	<u>31,032</u>	<u>16,782</u>
<b>Investment income</b>		
Income from investment properties	37,647	28,023
Bank interest receivable	15	2
	<u>37,662</u>	<u>28,025</u>
<b>Total income</b>	<u><u>68,694</u></u>	<u><u>44,807</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	3,193	1,957
Wages and salaries	9,187	5,250
Printing and stationery	-	331
Rates and water	299	304
Light and heat	6,458	13,792
Repairs and maintenance	5,619	81,347
Insurance	2,680	1,192
Other establishment	1,418	1,428
Legal and professional fees	1,600	4,199
Telephone	90	714
Other office costs	420	847
Depreciation	2,133	2,038
External religious services	3,910	3,250
	<u>37,007</u>	<u>116,649</u>
<b>Total expenditure</b>	<u><u>37,007</u></u>	<u><u>116,649</u></u>
<b>Net expenditure</b>	<u><u>31,687</u></u>	<u><u>(71,842)</u></u>

**GURU NANAK GURDWARA WARRINGTON**  
**Notes to the Detailed Statements of Financial Activities**

**Year ended 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>		
<b>Furtherance of Sikh religion</b>		
<i>Activities undrrtaken directly</i>		
Food	3,193	1,957
Wages and salaries	9,187	5,250
Printing and stationery	-	331
Water	299	304
Light and heat	6,458	13,792
Repairs and maintenance	5,619	81,347
Insurance	2,680	1,192
Cleaning	1,288	1,428
Legal and professional fees	-	2,200
Telephone	90	714
Sundries	550	847
Depreciation	2,133	2,038
External religious services	3,910	3,250
	<u><b>35,407</b></u>	<u><b>114,650</b></u>
<b>Governance costs</b>		
Accountancy fees	<u>1,600</u>	<u>1,999</u>
<b>Expenditure on charitable activities</b>	<u><u><b>37,007</b></u></u>	<u><u><b>116,649</b></u></u>

**THE GURU NANAK GURDWARA WARRINGTON**

England & Wales - Charity number 515438

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# Accounts

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CHARITY REGISTRATION NUMBER: 515438

**GURU NANAK GURDWARA WARRINGTON**

**Unaudited Financial Statements**

**30 June 2022**

**BK PLUS LIMITED**

Chartered Certified Accountants  
29 Waterloo Road  
Wolverhampton  
WV1 4DJ

# GURU NANAK GURDWARA WARRINGTON

## Financial Statements

Year ended 30 June 2022

	<b>Page</b>
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

# GURU NANAK GURDWARA WARRINGTON

## Trustees' Annual Report

Year ended 30 June 2022

The trustees present their report and the unaudited financial statements of the Charitable Incorporated Organisation for the year ended 30 June 2022.

### Reference and administrative details

<b>Registered charity name</b>	Guru Nanak Gurdwara Warrington
<b>Charity registration number</b>	515438
<b>Principal office</b>	Dover Road Latchford Warrington WA4 1NM

### The trustees

Mr P S Sekhon	
Mr D S Johal	
Mr P Singh	
Mr K S Dhillon	(Appointed 27 January 2022)
Mr H S Toor	(Appointed 27 January 2022)
Mr P Singh (Langer seva)	(Appointed 1 March 2022)
Mr J Singh (Langer seva)	(Appointed 1 March 2022)
Mr C Singh (Langer seva)	(Appointed 1 March 2022)
Mr R S Khanijau (Building maintenance)	(Appointed 1 March 2022)
Mr M Singh (Health and safety)	(Appointed 1 March 2022)
Mr P S Sidhu (Secretary)	(Appointed 1 March 2022)
Mr G Singh (Communications/stage)	(Appointed 1 March 2022)
Mr K S Dhaliwal (Stage)	(Appointed 1 March 2022)
Mr B S Gill (Langer shopping/education)	(Appointed 1 March 2022)

<b>Independent examiner</b>	J.C. Reed FCA TEP BK Plus Limited Chartered Accountants
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# GURU NANAK GURDWARA WARRINGTON

## Trustees' Annual Report *(continued)*

Year ended 30 June 2022

### Structure, governance and management

The Charity is governed by its constitution (dated 27th January 2022) as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and the Trustees are responsible for the administration and investment policy of the Charity. The First trustees are appointed for an indefinite period, further trustees may be appointed by the trustees.

A Managing Committee of members is appointed by the Trustees to manage the day to day operations. There are sub committees set up to cover building development and maintenance, youth related activities, women social and welfare, religious and Punjabi education. The Charity is governed by its constitution (dated 27th January 2022) as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and the Trustees are responsible for the administration and investment policy of the Charity. The First trustees are appointed for an indefinite period, further trustees may be appointed by the trustees.

A Managing Committee of members is appointed by the Trustees to manage the day to day operations. There are sub committees set up to cover building development and maintenance, youth related activities, women social and welfare, religious and Punjabi education.

### Objectives and activities

The object of the charity continues to be the furtherance of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib. 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 GNG prides itself on being able to extend its building and its volunteers' time to all members of the Warrington community and neighbouring towns.

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 lay down by the Ten Gurus and Sri Guru Granth Sahib (the Holy Scriptures).
2. Celebration of Sikhism and Sikh Beliefs: to hold key events to highlight events of 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 sport and the distribution of non-faith information and education.
4. Community Focus and Public Benefit. Focus on the community integration and diversity.
5. Improve the GNG facilities: increase the facilities and capacity of the building.

### Public Benefit

The trustees and the management committee have had due regard to the Charity Commission's guidance on public benefit. In particular GNG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve local schools invited to GNG.

### Volunteers

Many volunteers give up their time to help at the Gurdwara, particularly on Wednesday evenings to prepare and distribute hot vegetarian meals to homeless people at YMCA Warrington. This service has been in operation for the last three years and will carry on as long as there is a Gurdwara in Warrington.

# GURU NANAK GURDWARA WARRINGTON

## Trustees' Annual Report *(continued)*

Year ended 30 June 2022

### **Achievements and performance**

Practice of Sikhism: GNG has one priest to support all religious services. The priest is responsible for all religious services. The Gurdwara is open from 5.00 am to 7.00 pm. If needed for special services the Gurdwara is open as and when required by the congregation. Daily and morning services are conducted inside the temple. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of the worshippers throughout the year. Regular daily services/prayers are conducted at the following times: 5:30am to 6:00am (Nit-Name and morning prayers service) 6.00pm (Rehras, and evening prayer service).

Increasing the knowledge of Sikhism and the functioning of the Gurdwara community focus and public benefit to the wider community. We have hosted Primary and Secondary from across Cheshire. Students and teachers spend one to two hours inside the Gurdwara. They are given a tour of the Gurdwara and shown of the facilities provided to the Sangat and made aware of the practices and traditional routine of prayers in the Gurdwara. They are taken around the building and shown the langar hall where all the worshippers prepare food and eat together.

### **Financial review**

Trustees are responsible for the maintenance and integrity of the charity and financial information. Monthly income and expenditure is prepared and discussed on a regular basis.

The income of the charity for the year amounted to £44,807 (2021: £28,736) and the expenditure was £116,649 (2021: £38,451) giving a deficit of £71,842 (2021 deficit of £9,715). The deficit was attributable to the cost of a major roof repair amounting to £79,279, which was covered by drawing on reserves.

### **Reserves policy**

It is the policy of the trustees to maintain reserves on the general funds of the charity equal to about six months' normal expenditure. At the year-end this would have required reserves of about £19,000. Actual free reserves amounted to £7,441 after allowing for fixed assets, and the trustees expect surpluses in future years will restore the level of reserves to sustain the development of the charity.

# GURU NANAK GURDWARA WARRINGTON

## Trustees' Annual Report *(continued)*

Year ended 30 June 2022

The trustees' annual report was approved on 12 December 2023 and signed on behalf of the board of trustees by:

Mr P S Sekhon  
Trustee

Mr D S Johal  
Trustee

Mr P Singh  
Trustee

Mr K S Dhillon  
Trustee

Mr H S Toor  
Trustee

# **GURU NANAK GURDWARA WARRINGTON**

## **Independent Examiner's Report to the Trustees of Guru Nanak Gurdwara Warrington**

**Year ended 30 June 2022**

I report to the trustees on my examination of the financial statements of Guru Nanak Gurdwara Warrington ('the Charitable Incorporated Organisation') for the year ended 30 June 2022.

### **Responsibilities and basis of report**

As the trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charitable Incorporated Organisation's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that:

- (1) accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the Act; and
- (2) the accounts do not accord with those records.

The Charitable Incorporated Organisation has significant amounts of income and expenditure in the form of cash transactions but the cash book only has a partial record of the money received and expended. The Golak collections received amounted to over £14,000 but there was no documentary evidence of those collections being counted and recorded. Numerous cash payments had been made but were not recorded. There was no record of the amount of cash in hand at the year-end.

It is also a matter of concern that £6,911 was spent by Mr K.S. Dhillon, one of the trustees, on behalf of the Charitable Incorporated Organisation and that he was reimbursed largely in cash payments taken out of donations received.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

J.C. Reed FCA TEP  
BK Plus Limited  
Chartered Accountants  
Independent Examiner

29 Waterloo Road  
Wolverhampton  
WV1 4DJ

23 February 2024

# GURU NANAK GURDWARA WARRINGTON

## Statement of Financial Activities

Year ended 30 June 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	16,782	16,782	5,320
Investment income	5	28,025	28,025	23,416
<b>Total income</b>		<u>44,807</u>	<u>44,807</u>	<u>28,736</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	116,649	116,649	38,451
<b>Total expenditure</b>		<u>116,649</u>	<u>116,649</u>	<u>38,451</u>
<b>Net expenditure and net movement in funds</b>		<u>(71,842)</u>	<u>(71,842)</u>	<u>(9,715)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		601,345	601,345	611,060
<b>Total funds carried forward</b>		<u>529,503</u>	<u>529,503</u>	<u>601,345</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

# GURU NANAK GURDWARA WARRINGTON

## Statement of Financial Position

30 June 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	12	264,771	266,389
Investments	13	257,291	257,291
		<u>522,062</u>	<u>523,680</u>
<b>Current assets</b>			
Debtors	14	1,509	—
Cash at bank and in hand		18,145	88,068
		<u>19,654</u>	<u>88,068</u>
<b>Creditors: amounts falling due within one year</b>	15	12,213	10,403
<b>Net current assets</b>		<u>7,441</u>	<u>77,665</u>
<b>Total assets less current liabilities</b>		<u>529,503</u>	<u>601,345</u>
<b>Net assets</b>		<u>529,503</u>	<u>601,345</u>
<b>Funds of the charity</b>			
Unrestricted funds		529,503	601,345
<b>Total charity funds</b>	17	<u>529,503</u>	<u>601,345</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2023, and are signed on behalf of the board by:

Mr P S Sekhon  
Trustee

Mr D S Johal  
Trustee

Mr P Singh  
Trustee

Mr K S Dhillon  
Trustee

Mr H S Toor  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements

Year ended 30 June 2022

### 1. General information

The Charitable Incorporated Organisation is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Dover Road, Latchford, Warrington, WA4 1NW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

### 3. Accounting policies *(continued)*

#### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Investment property**

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Charitable Incorporated Organisation are assigned to those units.

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the Charitable Incorporated Organisation will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	14,242	14,242	4,891	4,891
Donation for NHS	–	–	360	360
Donations from Local Charity	2,540	2,540	–	–
<b>Grants</b>				
Government grant - HMRC JRS Grant	–	–	69	69
	<u>16,782</u>	<u>16,782</u>	<u>5,320</u>	<u>5,320</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from investment properties	28,023	28,023	23,409	23,409
Bank interest receivable	2	2	7	7
	<u>28,025</u>	<u>28,025</u>	<u>23,416</u>	<u>23,416</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Furtherance of the Sikh religion	114,650	114,650	37,252	37,252
Support costs	1,999	1,999	1,199	1,199
	<u>116,649</u>	<u>116,649</u>	<u>38,451</u>	<u>38,451</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Furtherance of the Sikh religion	114,650	–	114,650	37,252
Governance costs	–	1,999	1,999	1,199
	<u>114,650</u>	<u>1,999</u>	<u>116,649</u>	<u>38,451</u>

### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,038</u>	<u>1,996</u>

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

**Year ended 30 June 2022**

### 9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,000	1,200

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	5,250	3,441

The average head count of employees during the year was 2 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 11. Trustee remuneration and expenses

There was no remuneration for the Trustees.

### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 July 2021	252,295	19,962	272,257
Additions	–	420	420
<b>At 30 June 2022</b>	<b>252,295</b>	<b>20,382</b>	<b>272,677</b>
<b>Depreciation</b>			
At 1 July 2021	–	5,868	5,868
Charge for the year	–	2,038	2,038
<b>At 30 June 2022</b>	<b>–</b>	<b>7,906</b>	<b>7,906</b>
<b>Carrying amount</b>			
<b>At 30 June 2022</b>	<b>252,295</b>	<b>12,476</b>	<b>264,771</b>
At 30 June 2021	252,295	14,094	266,389

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

### 13. Investments

	Investment properties £
<b>Cost</b>	
At 1 July 2021 and 30 June 2022	257,291
<b>Impairment</b>	
At 1 July 2021 and 30 June 2022	
<b>Carrying amount</b>	
At 30 June 2022	<u>257,291</u>
At 30 June 2021	<u>257,291</u>

All investments shown above are held at valuation.

#### Investment properties

The investment properties shown above are stated at cost, as in the opinion of the Trustees that is not materially different from their fair value.

### 14. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>1,509</u>	<u>—</u>

### 15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,854	—
Accruals and deferred income	3,359	1,343
Other creditors	—	9,060
	<u>12,213</u>	<u>10,403</u>

### 16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>69</u>

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 July 2021	Income	Expenditure	At 30 June 2022
	£	£	£	£
General funds	601,345	44,807	(116,649)	529,503
		<u>44,807</u>	<u>(116,649)</u>	<u>529,503</u>

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
General funds	611,060	28,736	(38,451)	601,345
		<u>28,736</u>	<u>(38,451)</u>	<u>601,345</u>

### 18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	522,062	522,062
Current assets	19,654	19,654
Creditors less than 1 year	(12,213)	(12,213)
<b>Net assets</b>	<u>529,503</u>	<u>529,503</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	523,680	523,680
Current assets	88,068	88,068
Creditors less than 1 year	(10,403)	(10,403)
<b>Net assets</b>	<u>601,345</u>	<u>601,345</u>

**GURU NANAK GURDWARA WARRINGTON**

**Management Information**

**Year ended 30 June 2022**

**The following pages do not form part of the financial statements.**

# GURU NANAK GURDWARA WARRINGTON

## Detailed Statement of Financial Activities

Year ended 30 June 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	14,242	4,891
Donation for NHS	–	360
Donations from Local Charity	2,540	–
Government grant - HMRC JRS Grant	–	69
	<u>16,782</u>	<u>5,320</u>
<b>Investment income</b>		
Income from investment properties	28,023	23,409
Bank interest receivable	2	7
	<u>28,025</u>	<u>23,416</u>
<b>Total income</b>	<u>44,807</u>	<u>28,736</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	1,957	3,232
Wages and salaries	5,250	3,441
Rent	331	27
Rates and water	304	214
Light and heat	13,792	7,850
Repairs and maintenance	81,347	6,549
Insurance	1,192	2,356
Other establishment	1,428	749
Vehicle leasing/hire	–	550
Legal and professional fees	4,199	3,185
Telephone	714	931
Other office costs	847	1,011
Depreciation	2,038	1,996
External religious services	3,250	6,360
	<u>116,649</u>	<u>38,451</u>
<b>Total expenditure</b>	<u>116,649</u>	<u>38,451</u>
<b>Net expenditure</b>	<u>(71,842)</u>	<u>(9,715)</u>

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2022

	2022	2021
	£	£
<b>Expenditure on charitable activities</b>		
<b>Furtherance of the Sikh religion</b>		
<i>Activities undertaken directly</i>		
Food	1,957	3,232
Wages and salaries	5,250	3,441
Printing and stationery	331	27
Water	304	214
Light & heat	13,792	7,850
Repairs & maintenance	81,347	6,549
Insurance	1,192	2,356
Cleaning	1,428	749
Advertisement	–	550
Legal and professional fees	2,200	1,986
Telephone	714	931
Sundries	847	1,011
Depreciation	2,038	1,996
External religious services	3,250	6,360
	<u>114,650</u>	<u>37,252</u>
<b>Governance costs</b>		
Accountancy fees	1,999	1,199
	<u>116,649</u>	<u>38,451</u>

**THE GURU NANAK GURDWARA WARRINGTON**

England & Wales - Charity number 515438

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# Accounts

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CHARITY REGISTRATION NUMBER: 515438

**GURU NANAK GURDWARA WARRINGTON**  
**Unaudited Financial Statements**  
**30 June 2021**

**GARRATTS WOLVERHAMPTON LIMITED**

Chartered accountants  
29 Waterloo Road  
Wolverhampton  
WV1 4DJ

# GURU NANAK GURDWARA WARRINGTON

## Financial Statements

Year ended 30 June 2021

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
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Notes to the detailed statement of financial activities	<b>16</b>

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# **GURU NANAK GURDWARA WARRINGTON**

## **Trustees' Annual Report**

**Year ended 30 June 2021**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

### **Reference and administrative details**

**Registered charity name** GURU NANAK GURDWARA WARRINGTON

**Charity registration number** 515438

**Principal office** DOVER ROAD  
LATCHFORD  
WARRINGTON  
WA4 1NM

### **The trustees**

Mr P S Sekhon  
Mr D S Johal  
Mr P Singh

**Independent examiner** J.C. Reed FCA TEP Garratts Wolverhampton Limited Chartered Accountants

### **Structure, governance and management**

The Charity is governed by its constitution and the Trustees are responsible for the administration and investment policy of the Charity. The Trustees are appointed and removed by the Sadh Sangat(Community).

A Managing Committee of members is appointed by the Sadh Sangat to manage the day to day operations. There are sub committees set up to cover building development and maintenance, youth related activities, women social and welfare, religious and Punjabi education.

# GURU NANAK GURDWARA WARRINGTON

## Trustees' Annual Report *(continued)*

Year ended 30 June 2021

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### Objectives and activities

The object of the charity continues to be the furtherance of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib. 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 GNG prides itself on being able to extend its building and its volunteers' time to all members of the Warrington community and neighbouring towns.

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 lay down by the Ten Gurus and Sri Guru Granth Sahib (the Holy Scriptures).
2. Celebration of Sikhism and Sikh Beliefs: to hold key events to highlight events of 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 sport and the distribution of non-faith information and education.
4. Community Focus and Public Benefit. Focus on the community integration and diversity.
5. Improve the GNG facilities: increase the facilities and capacity of the building.

### Public Benefit

The trustees and the management committee have had due regard to the Charity Commission's guidance on public benefit. In particular GNG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve local schools invited to GNG.

### Volunteers

Many volunteers give up their time to help at the Gurdwara, particularly on Wednesday evenings to prepare and distribute hot vegetarian meals to homeless people at YMCA Warrington. This service has been in operation for the last three years and will carry on as long as there is a Gurdwara in Warrington.

# GURU NANAK GURDWARA WARRINGTON

## Trustees' Annual Report *(continued)*

Year ended 30 June 2021

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### **Achievements and performance**

Practice of Sikhism: GNG has one priest to support all religious services. The priest is responsible for all religious services. The Gurdwara is open from 5.00 am to 7.00 pm. If needed for special services the Gurdwara is open as and when required by the congregation. Daily and morning services are conducted inside the temple. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of the worshippers throughout the year. Regular daily services/prayers are conducted at the following times: 5:30am to 6:00am (Nit-Name and morning prayers service) 6.00pm (Rehras, and evening prayer service).

Increasing the knowledge of Sikhism and the functioning of the Gurdwara community focus and public benefit to the wider community. We have hosted Primary and Secondary from across Cheshire. Students and teachers spend one to two hours inside the Gurdwara. They are given a tour of the Gurdwara and shown of the facilities provided to the Sangat and made aware of the practices and traditional routine of prayers in the Gurdwara. They are taken around the building and shown the langar hall where all the worshippers prepare food and eat together.

The Gurdwara has been providing meals to the local NHS hospitals of Warrington and Halston by raising funds through our members, we provided over 35,000 hot meals to the staff at the local hospitals and Warrington Hospital Trust has decided to reward our efforts by either renaming a ward within the hospital after Guru Nanak or putting up a plaque in the ICU/HDU where the worst of the Covid-19 cases were treated and the staff were most affected.

The Gurdwara also drew the attention of international media and the charity was interviewed and featured on Sky News in a documentary called Covid-19 Home Front, and also on Sangat TV, an Indian Channel.

The Charity also won the Warrington Guardian community heroes award in a digital broadcast hosted by Dr Hilary, best known for his appearances on Good Morning on ITV. To top it all, the charity's efforts were reported in a national newspaper in India called Ajeet.

### **Financial review**

Trustees are responsible for the maintenance and integrity of the charity and financial information. Monthly income and expenditure is prepared and discussed on a regular basis. The income of the charity for the year amounted to £28,736 (2020 £68,132) and the expenditure was £38,451 (2020 £53,374) giving a deficit of (£9715) (2020 £14,758).

### **Reserves policy**

It is the policy of the trustees to maintain reserves on the general funds of the charity equal to about six months' expenditure. At the year-end this would have required reserves of about £27,000. Actual free reserves amounted to about £85,000 after allowing for fixed assets, and the trustees intend to use the balance towards the development of the charity.

The trustees' annual report was approved on 25 May 2022 and signed on behalf of the board of trustees by:

Mr P S Sekhon  
Trustee

Mr D S Johal  
Trustee

# **GURU NANAK GURDWARA WARRINGTON**

## **Independent Examiner's Report to the Trustees of GURU NANAK GURDWARA WARRINGTON**

**Year ended 30 June 2021**

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I report to the trustees on my examination of the financial statements of GURU NANAK GURDWARA WARRINGTON ('the charity') for the year ended 30 June 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J.C. Reed FCA TEP  
Garratts Wolverhampton Limited  
Chartered Accountants  
Independent Examiner

29 Waterloo Road  
Wolverhampton  
WV1 4DJ

# GURU NANAK GURDWARA WARRINGTON

## Statement of Financial Activities

Year ended 30 June 2021

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		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	5,320	5,320	43,081
Investment income	5	23,416	23,416	25,051
<b>Total income</b>		<u>28,736</u>	<u>28,736</u>	<u>68,132</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	38,451	38,451	53,374
<b>Total expenditure</b>		<u>38,451</u>	<u>38,451</u>	<u>53,374</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(9,715)</u>	<u>(9,715)</u>	<u>14,758</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		611,060	611,060	596,302
<b>Total funds carried forward</b>		<u>601,345</u>	<u>601,345</u>	<u>611,060</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 13 form part of these financial statements.

# GURU NANAK GURDWARA WARRINGTON

## Statement of Financial Position

30 June 2021

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	12	266,389	268,385
Investments	13	<u>257,291</u>	<u>257,291</u>
		523,680	525,676
<b>Current assets</b>			
Cash at bank and in hand		88,068	87,574
<b>Creditors: amounts falling due within one year</b>	14	<u>10,403</u>	<u>2,190</u>
<b>Net current assets</b>		<u>77,665</u>	<u>85,384</u>
<b>Total assets less current liabilities</b>		<u>601,345</u>	<u>611,060</u>
<b>Net assets</b>		<u>601,345</u>	<u>611,060</u>
<b>Funds of the charity</b>			
Restricted funds		–	2,180
Unrestricted funds		<u>601,345</u>	<u>608,880</u>
<b>Total charity funds</b>	16	<u>601,345</u>	<u>611,060</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 May 2022, and are signed on behalf of the board by:

Mr P S Sekhon  
Trustee

Mr D S Johal  
Trustee

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The notes on pages 7 to 13 form part of these financial statements.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements

Year ended 30 June 2021

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Dover Road, Latchford, Warrington, WA4 1NW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

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### 3. Accounting policies *(continued)*

#### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Investment property**

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	4,891	–	4,891
Donation for NHS	360	–	360
<b>Grants</b>			
Government grant -HMRC JRS GRANT	69	–	69
	<u>5,320</u>	<u>–</u>	<u>5,320</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	29,535	–	29,535
Donation for NHS	–	11,991	11,991
<b>Grants</b>			
Government grant -HMRC JRS GRANT	1,555	–	1,555
	<u>31,090</u>	<u>11,991</u>	<u>43,081</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from investment properties	23,409	23,409	24,940	24,940
Bank interest receivable	7	7	111	111
	<u>23,416</u>	<u>23,416</u>	<u>25,051</u>	<u>25,051</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Furtherance of the Sikh religion	37,252	–	37,252
Support costs	1,199	–	1,199
	<u>38,451</u>	<u>–</u>	<u>38,451</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Furtherance of the Sikh religion	42,482	9,811	52,294
Support costs	1,081	–	1,080
	<u>43,563</u>	<u>9,811</u>	<u>53,374</u>

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

### 7. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds	Total fund
	directly	Support costs	2021	2020
	£	£	£	£
Furtherance of the Sikh religion	37,252	–	37,252	52,294
Governance costs	–	1,199	1,199	1,080
	<u>37,252</u>	<u>1,199</u>	<u>38,451</u>	<u>53,374</u>

### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,996</u>	<u>1,936</u>

### 9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,080</u>

### 10. Staff costs

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 11. Trustee remuneration and expenses

There was no remuneration for the Trustees.

### 12. Tangible fixed assets

	Freehold property	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 July 2020 and 30 June 2021	<u>252,295</u>	<u>19,962</u>	<u>272,257</u>
<b>Depreciation</b>			
At 1 July 2020	–	3,872	3,872
Charge for the year	–	1,996	1,996
At 30 June 2021	<u>–</u>	<u>5,868</u>	<u>5,868</u>
<b>Carrying amount</b>			
At 30 June 2021	<u>252,295</u>	<u>14,094</u>	<u>266,389</u>
At 30 June 2020	<u>252,295</u>	<u>16,090</u>	<u>268,385</u>

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

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### 13. Investments

	Investment properties £
<b>Cost</b>	
At 1 July 2020 and 30 June 2021	257,291
<b>Impairment</b>	
At 1 July 2020 and 30 June 2021	
<b>Carrying amount</b>	
At 30 June 2021	257,291
At 30 June 2020	257,291

All investments shown above are held at valuation.

#### Investment properties

The investment properties shown above are stated at cost, as in the opinion of the Trustees that is not materially different from their fair value.

### 14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	–	15
Accruals and deferred income	1,343	1,836
Social security and other taxes	–	339
Other creditors	9,060	–
	<u>10,403</u>	<u>2,190</u>

### 15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>69</u>	<u>1,555</u>

# GURU NANAK GURDWARA WARRINGTON

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

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### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
General funds	<u>611,060</u>	<u>28,736</u>	<u>(38,451)</u>	<u>601,345</u>

	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
General funds	<u>596,302</u>	<u>56,141</u>	<u>(43,563)</u>	<u>608,880</u>

### 17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	523,680	–	523,680
Current assets	77,665	–	77,665
Creditors less than 1 year	<u>(10,403)</u>	<u>–</u>	<u>(10,403)</u>
<b>Net assets</b>	<u>590,942</u>	<u>–</u>	<u>590,942</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	525,676	–	525,676
Current assets	85,394	2,180	87,574
Creditors less than 1 year	<u>(2,190)</u>	<u>–</u>	<u>(2,190)</u>
<b>Net assets</b>	<u>608,880</u>	<u>2,180</u>	<u>611,060</u>

# **GURU NANAK GURDWARA WARRINGTON**

## **Management Information**

**Year ended 30 June 2021**

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**The following pages do not form part of the financial statements.**

# GURU NANAK GURDWARA WARRINGTON

## Detailed Statement of Financial Activities

Year ended 30 June 2021

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	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	4,891	29,535
Donation for NHS	360	11,991
Government grant -HMRC JRS GRANT	69	1,555
	<u>5,320</u>	<u>43,081</u>
<b>Investment income</b>		
Income from investment properties	23,409	24,940
Bank interest receivable	7	111
	<u>23,416</u>	<u>25,051</u>
<b>Total income</b>	<u>28,736</u>	<u>68,132</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	3,232	12,819
Wages and salaries	3,441	11,245
Rent	27	-
Rates and water	214	210
Light and heat	7,850	11,599
Repairs and maintenance	6,549	4,199
Insurance	2,356	2,272
Other establishment	749	735
Vehicle leasing/hire	550	-
Legal and professional fees	3,185	1,080
Telephone	931	857
Other office costs	1,011	1,114
Depreciation	1,996	1,936
External religious services	6,360	5,308
	<u>38,451</u>	<u>53,374</u>
<b>Total expenditure</b>	<u>38,451</u>	<u>53,374</u>
<b>Net (expenditure)/income</b>	<u>(9,715)</u>	<u>14,758</u>

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# GURU NANAK GURDWARA WARRINGTON

## Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2021

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	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Furtherance of the Sikh religion</b>		
<b><i>Activities undertaken directly</i></b>		
Food	3,232	12,819
Wages and salaries	3,441	11,245
Printing and stationery	27	–
Water	214	210
Light & heat	7,850	11,599
Repairs & maintenance	6,549	4,199
Insurance	2,356	2,272
Cleaning	749	735
Advertisement	550	–
Legal and professional fees	1,986	–
Telephone	931	857
Sundries	1,011	1,114
Depreciation	1,996	1,936
External religious services	6,360	5,308
	<u>37,252</u>	<u>52,294</u>
<b>Governance costs</b>		
Accountancy fees	<u>1,199</u>	<u>1,080</u>
	<u>38,451</u>	<u>53,374</u>