



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Reference and administration details

Charity name	GURU NANAK GURDWARA IRVINE
Other names charity is known by	
Registered charity number	SC043941
Charity's principal address	40/42 BANK STREET
	IRVINE
	NORTH AYRSHIRE
	Postcode KA12 0LP

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
NONE	

Structure, governance and management**Type of governing document**

Guru Nanak Gurdwara Irvine is an unincorporated Scottish Charity. The Charity has been registered with OSCR since 17 April 2013 and granted charity tax exempt status by HMRC on 18 November 2013.

Trustee recruitment and appointment

A copy of the Charity's constitution, which deals with the appointment and termination of Trustees among other matters, is available from the Trustees at the principal address.

Objectives and activities**Charitable purposes**

The prevention or relief of poverty", "The advancement of education", "The advancement of religion", "The advancement of the arts, heritage, culture or science", "The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

Summary of the main activities in relation to these objects

- Place of worship
- Hold religious functions
- Promote Sikhism and Sikh Culture
- Feed any persons attending the temple
- Use the funds to enhance the facilities by building a new temple

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Charity carry out their main activities in normal at full scale. They managed to raise funds of £90419. No grants were available from the Council.

Work is being continued on the self-build of the New Temple which is based near the existing Temple. An additional £40,000 was spent in the internal works.

The main framework of the building is complete, with windows and doors installed. The basic electric wiring and plastering has been done. The internal paintwork is being carried out. The building has 3 floors, with 2 prayer halls, 1 dining hall, Kitchen toilets, offices and other additional rooms. All the work is done on a voluntary basis and will continue as and when the resources are available.

Financial review

Brief statement of the charity's policy on reserves

The Charity will continue:

- its objectives of using the reserves to promote the Sikh religion and culture. It will be used to create new premises for worship and promoting its objectives.
- continue to receive donations and grants to build up the reserves and rebuild its functions of worship and promoting its objectives.

Details of any deficit

The result for the year shows a surplus of receipts over payments of £17989 (2023: deficit of £6397.00). Closing funds of £57378.00 are considered by the Trustees to be unrestricted. There is no formal reserves policy, but significant funds are invested in the new Temple project

Donated facilities and services (if any)**APPENDIX 1****3****Other optional information****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

TRUSTEE

TRUSTEE

16/9/25

16/9/25

GURU NANAK GURDWARA IRVINE

SC043941



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2024		31	December	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	£	£	£	£	£	£
A1 Receipts						
Donations	90,419				90,419	71,216
Legacies					-	
Grants	-				-	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	572				572	301
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	90,991	-	-	-	90,991	71,517
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	90,991	-	-	-	90,991	71,517
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	32,401				32,401	25,840
Grants and donations					-	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts	120				120	120
Legal costs	-				-	
Council tax	-				-	1,954
HMRC	481				481	
A3 Sub total	33,002	-	-	-	33,002	27,914
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	40,000				40,000	50,000
Purchase of investments					-	
A4 Sub total	40,000	-	-	-	40,000	50,000
Total payments	73,002	-	-	-	73,002	77,914
Net receipts / (payments)	17,989	-	-	-	17,989	(6,397)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	17,989	-	-	-	17,989	(6,397)

Section B Statement of balances

Categories	Details	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total current period £	Total last period £
B1 Cash funds	Cash and bank balances at start of year	39,389				39,389	45,786
	Surplus / (deficit) shown on receipts and payments account	17,989				17,989	(6,397)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	57,378	-	-	-	57,378	39,389

Categories	Details	Fund to which asset belongs	Market valuation £	Last year £
B2 Investments	New Temple under construction	Unrestricted	544,709	504,709
		Total	544,709	504,709

Categories	Details	Fund to which asset belongs	Cost (if available) £	Current value (if available) £	Last year £
B3 Other assets	Sawing Equipment	Unrestricted	6,480		6,480
		Total	6,480	-	6,480

Categories	Details	Fund to which liability relates	Amount due £	Last year £
B4 Liabilities	Accrued professional fees		120	120
		Total	120	120

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

1 Donations

	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total current period £	Total last period £
Voluntary Income	90,419				90,419	71,218
					-	
					-	
					-	
Total	90,419	-	-	-	90,419	71,218

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Impact funding Grant			-	-
			-	-
			-	-
			-	-
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Wages	23,539				23,539	8,393
Insurance	1,846				1,846	857
Heat & Light	3,271				3,271	10,977
Advertising						-
Miscellaneous	3,745				3,745	5,613
Total	32,401	-	-	-	32,401	25,840

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
GURU NANAK GURDWARA IRVINE

Registered charity number

SC043941

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	JANUARY	2024		31	DECEMBER	2024

Set out on pages

Pages 1 to 4

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address: