

**Siri Guru Nanak Gurdwara Dundee**

**Charity Number SC044489**

**Annual Report and Accounts to March 2024**

Siri Guru Nanak Gurdwara Dundee, Scottish Charity No: SC020444

**Gurdwara Management committees' Annual Report  
For the year ended 31 March 2024**

The committee members have pleasure in presenting their report with the financial statements for the year ended 31 March 2024

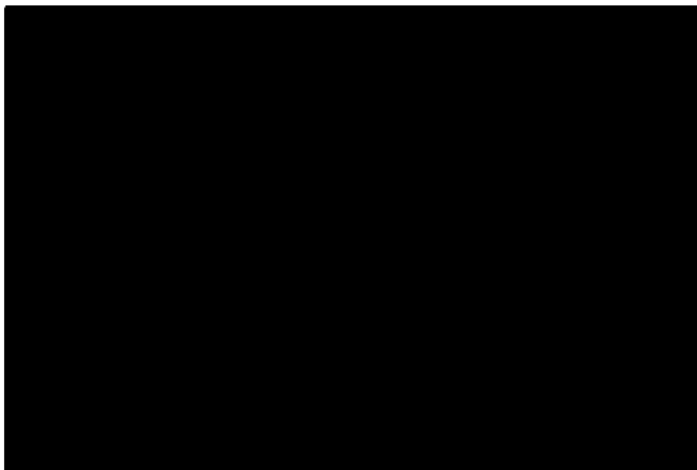
**Reference and Administration Information**

**Charity No**

SC044489



**Current Management Committee**



**Independent Examiner**



MMG Chartered Accountants  
Chapelshade House  
78-84 Bell Street  
Dundee, DD1 1RQ

**Siri Guru Nanak Gurdwara Dundee, Scottish Charity No: SC020444**

**Gurdwara Management committees' Annual Report  
For the year ended 31 March 2024**

**Structure, Governance and Management**

**Constitution**

Siri Guru Nanak Gurdwara Dundee is a charity registered on 10 December 2013. It is an Unincorporated Association and remains as such. Previously to registration the organisation was also an unincorporated association. The association consists of a Management Committee and a body of members. The general membership is open to all Sikhs.

**Appointment of Management Committee**

The Management Committee meets at least six times a year with the AGM held once a year. The first five office bearers of the association shall also be the trustees of the association. Management committee members are elected Bi annually and are open to all general members of the association. There must be a minimum of four and a maximum of nine members.

**Objectives and Activities**

The purpose of the Siri Guru Nanak Gurdwara Dundee will be the advancement of education, the advancement of religion. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons whom the facilities or activities are primarily intended.

**Activities**

The charity promotes the teachings of the Siri Guru Granth Sahib, and the Sikh faith by holding congregations to read and recite the holy prayers. There are various visits organised for speakers and recitals that are very well attended. The Gurdwara has also organised a Punjabi class consisting of about 10 children who learn Punjabi language and teaching of the Sikh faith. A new Kirtan class is organised to teach children music to accompany hymns. The children enjoy learning here which encourages their development in a safe and caring environment. The Gurdwara provides a cradle to grave service, from the point of a first baptism to the weddings and finally funeral services. We as the committee work to facilitate all requirements of the membership which can include organising Sikh camps for the development of young and old without discrimination of anyone.

**Achievements and Performance**

The Gurdwara had successfully achieved charitable status in December 2013. It is expected that the charity status will secure the continuity of the organisation for the future.

A part of the yearly examination by the Environmental Health department has been completed and we are pleased to inform that again the Gurdwara has gained another pass certificate.

Following the great challenges of the covid 19 pandemic, the Gurdwara and its congregation have survived and now aim to rebuild its place in the Sikh community.

**Siri Guru Nanak Gurdwara Dundee, Scottish Charity No: SC020444**

**Gurdwara Management committees' Annual Report  
For the year ended 31 March 2024**

**Financial Review**

Our main source of funding is from donations provided in the donations box or donations provided for a receipt. This has seen a recovery following a drop in donations due to Covid-19 Pandemic.

The main element of the expenditure is insurance costs followed by Gas costs and Electric which was incurred during the year.

**Plans for future periods**

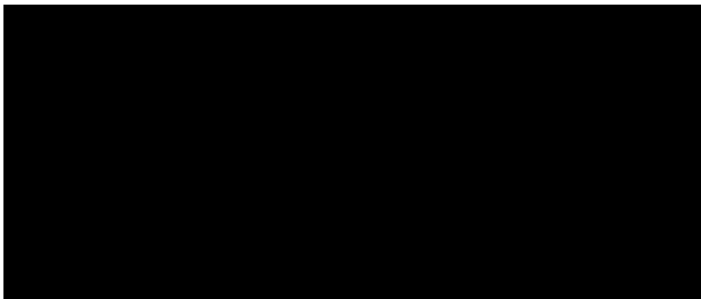
Following many years of discussion the management committee believe that the facilities for men have deteriorated severely and that new facilities be provided. We have engaged architects and building consultants to create a plan and obtain Planning Permission. Following granting of permission we are nearing the conclusion of tendering process and appoint a contractor.

We will also continue the expansion of teachings of the Sikh faith.

**Reserves Policy**

The charity is operated by volunteers and incurs no salary related costs. There are no debts to be met by the charity; therefore a policy on reserves is not currently required. The reserves in hand at 31<sup>st</sup> March 2024 are £160,555 which the charity considers to be appropriate.

Approved by the Trustees and signed on their behalf by,



**Siri Guru Nanak Gurdwara Dundee, Scottish Charity No: SC020444**

**Independent Examiner's Report to the Trustees of Siri Guru Nanak Gurdwara Dundee  
Year ended 31 March 2024**

I report on the accounts of Siri Guru Nanak Gurdwara Dundee for the year ended 31 March 2024 as set out on pages 5 to 8.

**Respective responsibilities of trustees and independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

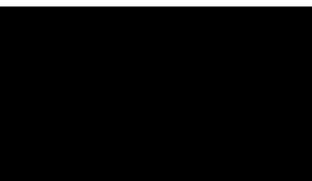
**Independent examiner's statement**

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.



**MMG Archbold CA  
Chapelshade House  
78 – 84 Bell Street  
Dundee DD1 1RQ**

**Date: 30 April 2025**

**Siri Guru Nanak Gurdwara Dundee**  
**Charity Number SC044489**  
**Annual Report and Accounts to 31 March 2024**

	Unrestricted Funds £	Restricted Funds £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Receipts</b>				
Donations	54,095	-	54,095	45,805
Bank Interest	-	-	-	765
<b>Total Receipts</b>	<u>54,095</u>	<u>-</u>	<u>54,095</u>	<u>46,570</u>
<b>Payments</b>				
Cost of charitable activities	29,501	-	29,501	62,291
<b>Total Payments</b>	<u>29,501</u>	<u>-</u>	<u>29,501</u>	<u>62,291</u>
Surplus/ (Deficit) for the year	24,594	-	24,594	( 15,721)
Transfers between funds				
Surplus/ (Deficit) for the year	<u>24,594</u>	<u>-</u>	<u>24,594</u>	<u>( 15,721)</u>

## Statement of Balances - As at 31 March 2024

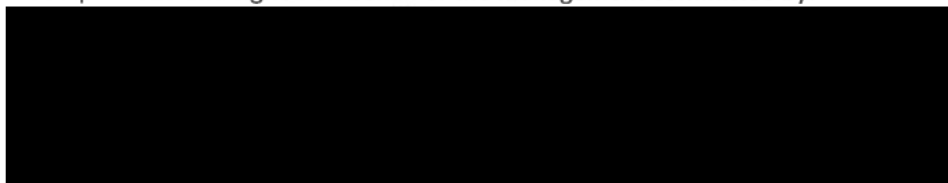
	Unrestricted Funds £	Restricted Funds £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Opening cash Bank and in Hand	135,961	-	135,961	151,682
Building Society Account	-	-	-	-
Surplus/ (Deficit) for the year	24,594	-	24,594	( 15,721)
	<u>160,555</u>	<u>-</u>	<u>160,555</u>	<u>135,961</u>
Current Account Balance	160,555	-	160,555	135,961
Building Society Account	-	-	-	-
	<u>160,555</u>	<u>-</u>	<u>160,555</u>	<u>135,961</u>

## Other Assets - Unrestricted

The valuations are based on straight line depreciation over the estimated life of the asset except for the building which is based on a professional valuation carried out in February 2016

	Year Ended 31 March 2024	Year Ended 31 March 2023
Buildings ( valuation Feb 2016 )	200,000	200,000
Kitchen equipment	3,235	3,825
Laundry Equipment	949	1,201
Main Hall Equipment	983	1,615
Garden Equipment	463	335
	<u>205,630</u>	<u>206,976</u>
Prepayments	5,703	5,570
	<u>5,703</u>	<u>5,570</u>
<b>Liabilities</b>		
Accruals	<u>1,444</u>	<u>1,208</u>

The Accounts were approved by the trustees of Siri Guru Nanak Gurdwara Dundee on 30 April 2025 and signed on behalf of the management committee by:



**Notes forming part of the financial statements**

**For the year ended 31 March 2024**

**1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

**2. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the management committee in the furtherance of the objects of the charity. The management committee maintain a single fund for the day-to-day running of the Gurdwara.

Restricted funds may only be used for the specific purposes. Restrictions arise when funds are raised for specific purposes, or specifically mentioned by a donor.

**3. Related party transaction**

The Gurdwara insurance policy includes Trustee Indemnity Insurance for all its management committee and trustees. No other remuneration was paid to the management committee or any connected persons during the year. No trustee received expenses during the year.

**4. Donations**

Donations received during the year have all been from general donations towards the running costs of the Gurdwara and a gift aid reclaim.



	Unrestricted Funds	Restricted Funds	Year Ended 31 March 2024	Year ended 31 March 2023
<b>5. Charitable Activities</b>				
Gents toilet	-		-	22,762
Conservatory	790		790	9,147
Speakers	-		-	1,600
Equipment	524		524	1,946
Heat & Light	13,132		13,132	14,133
Insurance	6,431		6,431	6,279
Roof repairs	2,230		2,230	-
Upstairs rooms	2,229		2,229	-
Professional fees	750		750	933
Water/waste supply	-		-	3,310
Maintenance contracts	584		584	558
Postage	-		-	68
Telephone	210		210	167
Independent examination fees	720		720	1,260
Alarm maintenance	-		-	128
Instruments	772		772	-
Gas Safety	545		545	-
Miscellaneous Expenses	584		584	-
	<u>29,501</u>	<u>-</u>	<u>29,501</u>	<u>62,291</u>