

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**  
**FOR**  
**GURU GOBIND SINGH GURDWARA**

**GURU GOBIND SINGH GURDWARA**

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**for the Year Ended 31 December 2018**

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# **GURU GOBIND SINGH GURDWARA**

## **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1156991

#### **Principal address**

221 Mary Street  
Balsall Heath  
Birmingham  
West Midlands  
B12 9RN

#### **Trustees**

G Singh  
P Singh  
C Singh  
G Roudh

#### **Independent examiner**

Morgan Reach Chartered Certified Accountants  
Morgan Reach House  
136 Hagley Road  
Birmingham  
West Midlands  
B16 9NX

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Guru Gobind Singh Gurdwara operates under a constitution adopted on 28 April 2004 and has been registered as a charity from 9 May 2014. Trustees are elected every five years and are persons of suitable background, who have understanding of the work undertaken by the charity and are supportive of its aims and objectives. Support and training are offered to new Trustees. No outside or related body is entitled to appoint Trustees. The Trustees agree to meet quarterly, as a minimum, in order to take responsibility for the direction and policy of the charity.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objectives of the charity are to:

To advance the Sikh Religion in Birmingham Particularly in the doctrine of the Sri Guru Granth Sahib Ji in particular but not exclusively by:

1. Providing facilities for religious worship, ceremonies and celebrations of important religious festivals
2. To advance education for the public benefit in the Sikh ways of Life and worship among UK Citizens.
3. To promote the cause of mutual understanding and strengthen bonds between the Sikh and other communities.

#### **Public benefit**

Guru Gobind Singh Gurdwara confirm that the charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

**GURU GOBIND SINGH GURDWARA**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2018**

**FINANCIAL REVIEW**

**Reserves policy**

The Trustees have agreed that funds should not be allowed to fall below the level of one month's anticipated expenditure and aim to hold £100 in cash reserves, deemed necessary to cover running costs every day in the event of a major variation in circumstances. Spare reserves and unrestricted funds are monitored quarterly.

The results of the Charity for the year ended 31 December 2018 are set out in the financial statements.

The principal bank account continues to be with HSBC. All cheques and outgoing payments require the signature of two trustees/appointed officers.

Approved by order of the board of trustees on 3 March 2020 and signed on its behalf by:

L Singh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**GURU GOBIND SINGH GURDWARA**

I report on the accounts for the year ended 31 December 2018, which are set out on pages four to nine.

**Responsibilities and basis of report**

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Dr Kamran Shaikh  
FCCA  
Morgan Reach Chartered Certified Accountants  
Morgan Reach House  
136 Hagley Road  
Birmingham  
West Midlands  
B16 9NX

3 March 2020

**GURU GOBIND SINGH GURDWARA**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		50,325	4,236	54,561	44,095
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		47,331	4,236	51,567	42,159
<b>Governance costs</b>		1,209	-	1,209	1,209
<b>Total resources expended</b>		48,540	4,236	52,776	43,368
<b>NET INCOMING RESOURCES</b>					
		1,785	-	1,785	727
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		35,691	-	35,691	34,964
<b>TOTAL FUNDS CARRIED FORWARD</b>		37,476	-	37,476	35,691

The notes form part of these financial statements

**GURU GOBIND SINGH GURDWARA**

**BALANCE SHEET**  
**At 31 December 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	3	31,533	-	31,533	23,808
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		11,177	-	11,177	15,909
<b>CREDITORS</b>					
Amounts falling due within one year	4	(5,234)	-	(5,234)	(4,026)
<b>NET CURRENT ASSETS</b>		<u>5,943</u>	<u>-</u>	<u>5,943</u>	<u>11,883</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>37,476</u>	<u>-</u>	<u>37,476</u>	<u>35,691</u>
<b>NET ASSETS</b>		<u><u>37,476</u></u>	<u><u>-</u></u>	<u><u>37,476</u></u>	<u><u>35,691</u></u>
<b>FUNDS</b>	5				
Unrestricted funds				37,476	35,691
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u><u>37,476</u></u>	<u><u>35,691</u></u>

The financial statements were approved by the Board of Trustees on 3 March 2020 and were signed on its behalf by:

L Singh -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2018**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Tangible fixed assets**

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer Equipment - 25% straight line  
Furniture and Fixtures & Fittings - 20% reducing balance  
Improvements to the property - 33% straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.



**GURU GOBIND SINGH GURDWARA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2018**

**3. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2018	16,398	33,503	6,490	56,391
Additions	19,984	4,254	440	24,678
At 31 December 2018	<u>36,382</u>	<u>37,757</u>	<u>6,930</u>	<u>81,069</u>
<b>DEPRECIATION</b>				
At 1 January 2018	10,822	16,383	5,378	32,583
Charge for year	12,007	3,545	1,401	16,953
At 31 December 2018	<u>22,829</u>	<u>19,928</u>	<u>6,779</u>	<u>49,536</u>
<b>NET BOOK VALUE</b>				
At 31 December 2018	<u>13,553</u>	<u>17,829</u>	<u>151</u>	<u>31,533</u>
At 31 December 2017	<u>5,576</u>	<u>17,120</u>	<u>1,112</u>	<u>23,808</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18 £	31.12.17 £
Other creditors	<u>5,234</u>	<u>4,026</u>

**5. MOVEMENT IN FUNDS**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	35,691	1,785	37,476
<b>TOTAL FUNDS</b>	<u>35,691</u>	<u>1,785</u>	<u>37,476</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,325	(48,540)	1,785
<b>Restricted funds</b>			
Restricted fund	4,236	(4,236)	-
<b>TOTAL FUNDS</b>	<u>54,561</u>	<u>(52,776)</u>	<u>1,785</u>

**GURU GOBIND SINGH GURDWARA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2018**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted Funds</b>			
General fund	34,964	727	35,691
<b>TOTAL FUNDS</b>	<u>34,964</u>	<u>727</u>	<u>35,691</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,014	(37,287)	727
<b>Restricted funds</b>			
Restricted fund	6,081	(6,081)	-
<b>TOTAL FUNDS</b>	<u>44,095</u>	<u>(43,368)</u>	<u>727</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	34,964	2,512	37,476
<b>TOTAL FUNDS</b>	<u>34,964</u>	<u>2,512</u>	<u>37,476</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,339	(85,827)	2,512
<b>Restricted funds</b>			
Restricted fund	10,317	(10,317)	-
<b>TOTAL FUNDS</b>	<u>98,656</u>	<u>(96,144)</u>	<u>2,512</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2018**

**6. RELATED PARTY DISCLOSURES**

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year no payment or reimbursement of out-of-pocket expenses were made to trustees or third parties for expenses incurred by trustees.

**GURU GOBIND SINGH GURDWARA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2018**

	31.12.18 £	31.12.17 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	51,457	44,095
Insurance claim	3,104	-
	<hr/> 54,561	<hr/> 44,095
<b>Total incoming resources</b>	54,561	44,095
 <b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Insurance	1,928	1,848
Light and heat	10,510	9,744
Telephone	1,130	866
Sundries	189	346
Water rates	836	703
Giani Ji	7,876	7,981
Tabla	340	350
Cleaning	693	781
Kirtani/Jhtha	1,224	851
Pest Control	252	252
Repairs and maintenance	2,959	2,935
Printing and postage	1,529	563
Punjabi teacher	500	840
Travel	703	525
Donation to Others	1,253	102
Subscriptions	300	275
Langer/Seva	2,393	1,969
Improvements to property	12,006	5,411
Fixtures and fittings	3,545	4,194
Computer equipment	1,401	1,623
	<hr/> 51,567	<hr/> 42,159
 <b>Governance costs</b>		
Accountancy	1,209	1,209
<b>Total resources expended</b>	52,776	43,368
 <b>Net income</b>	<hr/> <hr/> 1,785	<hr/> <hr/> 727

This page does not form part of the statutory financial statements