

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

Macalvins Limited
Chartered Accountants
7 St John's Road
Harrow
Middlesex
HA1 2EY

SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

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FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. 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

1071912

Principal address

25 North Park
Richings Park
Iver
SL0 9DH

Trustees

S S Sokhi
B S Bahl
J S Bhambra

Independent examiner

Macalvins Limited
Chartered Accountants
7 St John's Road
Harrow
Middlesex
HA1 2EY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated 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.

Approved by order of the board of trustees on 11 January 2021 and signed on its behalf by:

J S Bhambra - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

I report on the accounts for the year ended 30 September 2020, which are set out on pages three to eight.

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.

Harish Gaglani on behalf of Macalvins Limited
Macalvins Limited
Chartered Accountants
7 St John's Road
Harrow
Middlesex
HA1 2EY

11 January 2021

SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		216,265	240,642
Investment income	2	11,670	60
		<hr/>	<hr/>
Total incoming resources		227,935	240,702
 RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		165,190	61,239
Fundraising trading: cost of goods sold and other costs	3	-	6,612
Governance costs		21,080	-
		<hr/>	<hr/>
Total resources expended		186,270	67,851
		<hr/>	<hr/>
NET INCOMING RESOURCES		41,665	172,851
 RECONCILIATION OF FUNDS			
Total funds brought forward		850,289	700,394
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		891,954	873,245
		<hr/> <hr/>	<hr/> <hr/>

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1		850,289
Carried forward		873,245
		<hr/>
Difference		22,956
		<hr/> <hr/>

Post to relevant accounts (see UCHA chart of accounts for further details)

The notes form part of these financial statements

SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

**BALANCE SHEET
AT 30 SEPTEMBER 2020**

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	3,068,905	1,218,905
CURRENT ASSETS			
Debtors	6	-	86,132
Cash at bank		253,729	99,783
		<hr/>	<hr/>
		253,729	185,915
CREDITORS			
Amounts falling due within one year	7	(2,996)	(2,995)
		<hr/>	<hr/>
NET CURRENT ASSETS		250,733	182,920
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,319,638	1,401,825
CREDITORS			
Amounts falling due after more than one year	8	(1,954,728)	(78,580)
ACCRUALS AND DEFERRED INCOME	9	(472,956)	(450,000)
		<hr/>	<hr/>
NET ASSETS		891,954	873,245
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		891,954	873,245
		<hr/>	<hr/>
TOTAL FUNDS		891,954	873,245
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 11 January 2021 and were signed on its behalf by:

J S Bhambra -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	11,641	-
Deposit account interest	29	60
	<u>11,670</u>	<u>60</u>

3. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2020	2019
	£	£
Support costs	<u>-</u>	<u>6,612</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2019	1,218,905	21,939	1,240,844
Additions	1,850,000	-	1,850,000
	<hr/>	<hr/>	<hr/>
At 30 September 2020	3,068,905	21,939	3,090,844
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2019 and 30 September 2020	-	21,939	21,939
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2020	3,068,905	-	3,068,905
	<hr/>	<hr/>	<hr/>
At 30 September 2019	1,218,905	-	1,218,905
	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	-	86,132
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	2,996	2,995
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Other creditors	1,954,728	78,580
	<hr/>	<hr/>

9. ACCRUALS AND DEFERRED INCOME

	2020 £	2019 £
Restricted Funds - Revaluation Reserve	450,000	450,000
Restricted Funds - Building	22,956	-
	<hr/>	<hr/>
	472,956	450,000
	<hr/>	<hr/>

SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

10. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	850,289	41,665	891,954
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>850,289</u>	<u>41,665</u>	<u>891,954</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	227,935	(186,270)	41,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>227,935</u>	<u>(186,270)</u>	<u>41,665</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted Funds			
General fund	700,394	172,851	873,245
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>700,394</u>	<u>172,851</u>	<u>873,245</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,702	(67,851)	172,851
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>240,702</u>	<u>(67,851)</u>	<u>172,851</u>

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

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	700,394	214,516	914,910
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>700,394</u>	<u>214,516</u>	<u>914,910</u>

SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

10. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	468,637	(254,121)	214,516
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	468,637	(254,121)	214,516
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Donations	216,265	240,642
Investment income		
Rents received	11,641	-
Deposit account interest	29	60
	<hr/>	<hr/>
	11,670	60
	<hr/>	<hr/>
Total incoming resources	227,935	240,702
 RESOURCES EXPENDED		
Costs of generating voluntary income		
Insurance	2,268	1,000
Light and heat	7,449	6,533
Telephone	2,250	1,159
Postage Packing & Carriage	1,524	1,857
Event Costs	8,861	-
Food & Other Supplies	5,979	3,089
Rates & Water	3,924	3,469
Sundries	4,781	4,357
Motor & Travelling	3,915	-
Repairs & Renewals	29,457	560
Advertising & Promotion	18,182	33,781
Computer Consumables	105	-
Bank Charges & Loan Interest	76,495	5,089
Depreciation Charge Fixtures & Fittings	-	345
	<hr/>	<hr/>
	165,190	61,239
 Governance costs		
Accountancy	2,000	-
Legal fees	19,080	-
	<hr/>	<hr/>
	21,080	-
 Support costs		
Other 4		
Accountancy and legal fees	-	6,612
	<hr/>	<hr/>
Total resources expended	186,270	67,851
	<hr/>	<hr/>
Net income	<u>41,665</u>	<u>172,851</u>

This page does not form part of the statutory financial statements