

SIRI GURU SINGH SABHA GURDWARA BRISTOL
Annual Report
For The Year Ended 28 February 2020

The directors/trustees for the period ended 28 February 2020:

Sarbjit Singh Bisla (Chair)
Gurdial Singh (Secretary)
Piara Singh Dhinsay
Ravinder Kaur Bisla (Assistant Secretary)
Ravinder Singh Dhinsay
Jaswinderpal Singh (treasurer)
Surinder Kaur Dhinsa
Metow Kaur
Narinder Kaur
Parmjit Kaur
Davinder Singh Matharu (Assistant Treasurer)
Jarnail Singh Sandhu (Vice Chair)
Balvir Singh
Tarsem Singh
Nirmal Kaur Bal

The Gurdwara's Aims are: -

- a. To advance the Sikh faith for the benefit of the public in accordance with the statements of belief appearing in its constitution.
- b. To further or benefit the residents of Bristol and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents

Objectives

In furtherance of the Objects but not otherwise the Gurdwara may exercise the following powers:

- a. To borrow and raise funds for the furtherance of the objectives of the Gurdwara in such manner and on such security that the Gurdwara may think fit
- b. To raise funds and to invite and receive donations/ contributions: provided that in raising funds the Gurdwara shall not undertake any substantial permanent trading activities and shall conform to any relevant statutory regulations
- c. To invest the monies of the Gurdwara not immediately required for the furtherance of the objectives subject to any conditions and consents required or imposed by law (low risk investment, a maximum of 50% of income)

- d. To sell, buy, take on lease dispose or turn into account all or any part of the property or assets of the Gurdwara necessary for the furtherance of the objects of the Gurdwara subject to the approval and consent of the Gurdwara's general membership body
- e. To buy services for and pay such Architects, surveyors, solicitors and any other professional persons required for the furtherance of the objectives of the Gurdwara.
- f. Subject to any consents required by law to borrow money to fund the activities of the Gurdwara and to charge all or any part of the property of the Gurdwara as security for the repayment of the money so borrowed
- g. To co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the Objects or similar charitable purposes and to exchange information and advice with them
- h. To pay out of the funds of the Gurdwara the costs, charges and expenses incurred in connection with promotion, formation and incorporation of the Gurdwara, incidental to the formation and registration of the Gurdwara.
- i. Sadh - Sangat, Kirtan and Guru-Ka-Langar
To organise Sadh-Sangat (Congregations) Meetings for the purpose of providing Religious Services including Kirtan (devotional hymn singing) and Guru-Ka-Langar (Sacramental Communion provision of meals and refreshments for the gatherings on such occasions).
- j. Celebrations and Ceremonies
To organise and provide facilities for the celebration of Religious Functions, National festivals and Religious Services connected with Births, Baptisms, (Amrit Sanchar), Nuptials, Engagements, Marriages, Civil Marriages and Bereavements according to the Sikh Religion, Custom, and the Law of this Country. Kaur and Singh must be adopted legally and documented evidence provided to confirm name change (including for mixed marriages).
- k. Educational and Literary Activities
To organise a Reading Room, Library and School for the teaching of the Punjabi Language, Kirtan (religious music classes), the Sikh Religion and computer technology for men, women and children, irrespective of their faith, beliefs, religion, caste, color, race, nationality or sex. Generally to help in the harmonious integration of the migrants from Punjabi and Indian communities into British Society by mutual understanding and knowledge of the various Cultures involved, and to propagate and expand the Sikh Religion and its Spiritual, and Religious Tenets, Ethics, Doctrines and the Philosophy through the media of Literary activity and expression, and Translation of Religious Scriptures.

l. Employment

Appoint such employees or agents, who may not be members of the Management Committee, as may be deemed necessary for the effective administration of the Gurdwara.

m. Funds

To collect monies and raise funds for the activities of the Gurdwara. This will be in addition to voluntary contributions, subscriptions, donations, loans, grants and subsidies, and offerings in cash or kind during congregation gatherings.

The income, donations and property of the Gurdwara shall be applied solely towards the promotion of the Objects and no part shall be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise by way of profit, to members of the Gurdwara, and no Director shall be appointed to any office of the Gurdwara paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the Gurdwara.

Provided that nothing in this document shall prevent any payment in good faith by the Gurdwara: -

- a. Of the usual professional charges for business done by any management committee member who is a solicitor, accountant or other person engaged in a profession, or by any partner of his or hers, when instructed by the Gurdwara to act in a professional capacity on its behalf: Provided that at no time shall a majority of the Directors benefit under this provision and
- b. that a Director shall withdraw from any meeting at which his or her appointment or remuneration, or that of his or her partner, is under discussion;
- c. Of reasonable and proper remuneration to any member, officer or servant of the Gurdwara (not being a member of the Management Committee for any services rendered to the Gurdwara.
- d. Of reasonable and proper rent for premises hired or let by to any member of the Gurdwara or its Management Committee.
- e. To any Management Committee Member of reasonable out of pocket expenses, if approved in advance of the expense being incurred.

The Liability of the members is limited

Every member of the Gurdwara undertakes to contribute such amounts as may be required (not exceeding £2) to the Gurdwara's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Gurdwara's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

Dissolution

If the Management Committee decides that it is necessary or advisable to dissolve the Gurdwara, it shall call a meeting of all members of the Gurdwara, of which not less than 21 days' notice (stating the terms of the resolution to be proposed) shall be given. If the proposal is confirmed by a two-thirds majority of those present and voting the Management Committee shall have the power to release any assets held by or on behalf of the Gurdwara. Any assets remaining after the satisfaction of any proper debts and liabilities shall be given or transferred to such other charitable institution having objects similar to the objects of the Gurdwara, as the members of the Gurdwara may determine or failing that shall be applied for some other charitable purpose. A copy of the statement of accounts for the final accounting period of the Gurdwara must be sent to Companies House.

Public benefit

The trustees (management committee) have had due regard to the Charity Commission's guidance on public benefit. In particular Siri Guru Singh Sabha Gurdwara, Bristol has provided public benefit in relation to the advancement of the sikh religion.

Achievement and Performance

The Charity continued to meet its objectives during the year in the following ways:

- (a) Promote a place of worship: The Charity continued to provide a place of worship of Sikh Religion to the local Sikh Community and non Sikhs alike;
- (b) Promote the celebration of Sikh festivals: The Charity continued to celebrate public religious festivals;
- (c) Promote teaching and education: The Charity continued to promote and educate the Sikh Religion and Culture through programmes, classes and the provision of Punjabi language classes for children.
- (d) Promote a place of recreation and leisure time: The Charity provided a regular meeting place for the local Sikh Community and non Sikhs alike.

Financial Results

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

- Income of the Gurdwara for the year was £75,900 (was £68,760 in 2019);
- Expenditure was £94,194 (was £60,494 in 2019)
- Resulting in a deficit of £18,294 for the year (surplus of £8,266 in 2019).

Future Plans

The Charity will continue to meet its charitable objectives for the foreseeable future.

Structure, Governance and Management

The charity is a 'charitable company', also registered with Companies House as a 'Private Limited Company by guarantee without share capital use of 'Limited' exemption'.

After the adoption of a Constitution dated 8th January 2006, the governing document has been subsequently amended on the 7th January 2018 and again on the 26th August 2018.

Appointment and Retirement Trustees (The Management Committee)

The Management Committee consists of fifteen members. At each Annual General Meeting, five of the members retire from office in order of seniority and first name order. The management committee is selected during the AGM from a list of volunteers. All names volunteered are placed into a box and drawn randomly.

FIXED ASSETS

In November 1995 the Gurdwara purchased the former St George middle school in church road, St George, Bristol. The building has been acquired through the generous support of members of the Gurdwara who made long-term interest free loans.

This report has been prepared in accordance with Companies Act 2006 relating to small companies.

Accounting Policies

Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section IA Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write

off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold

Freehold Property

**SIRI GURU SINGH SABHA GURDWARA BRISTOL
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2020**

SIRI GURU SINGH SABHA GURDWARA BRISTOL
Unaudited Financial Statements
For The Year Ended 28 February 2020

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SIRI GURU SINGH SABHA GURDWARA BRISTOL
Balance Sheet
As at 28 February 2020

Registered number: 05707451

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		128,645		128,109
			128,645		128,109
CURRENT ASSETS					
Cash at bank and in hand		63,169		81,249	
		63,169		81,249	
Creditors: Amounts Falling Due Within One Year	4	(41,740)		(40,990)	
NET CURRENT ASSETS (LIABILITIES)			21,429		40,259
TOTAL ASSETS LESS CURRENT LIABILITIES			150,074		168,368
NET ASSETS			150,074		168,368
Income and Expenditure Account			150,074		168,368
MEMBERS' FUNDS			150,074		168,368

SIRI GURU SINGH SABHA GURDWARA BRISTOL
Balance Sheet (continued)
As at 28 February 2020

For the year ending 28 February 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

On behalf of the board

Mr Sarbjit Bisla

Director

13/12/2020

The notes on pages 3 to 4 form part of these financial statements.

SIRI GURU SINGH SABHA GURDWARA BRISTOL
Notes to the Financial Statements
For The Year Ended 28 February 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold

Freehold Property

2. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2019:)

3. Tangible Assets

	Land & Property Freehold £
Cost	
As at 1 March 2019	136,111
Additions	3,161
As at 28 February 2020	<u>139,272</u>
Depreciation	
As at 1 March 2019	8,002
Provided during the period	2,625
As at 28 February 2020	<u>10,627</u>
Net Book Value	
As at 28 February 2020	<u>128,645</u>
As at 1 March 2019	<u>128,109</u>

SIRI GURU SINGH SABHA GURDWARA BRISTOL
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2020

4. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Other creditors	40,000	40,000
Other creditors (1)	1,740	990
	<u>41,740</u>	<u>40,990</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

6. General Information

SIRI GURU SINGH SABHA GURDWARA BRISTOL is a private company, limited by guarantee, incorporated in England & Wales, registered number 05707451 . The registered office is 301-307 CHURCH ROAD , ST GEORGE, BRISTOL, BS5 8AA.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SIRI
GURU SINGH SABHA GURDWARA BRISTOL**

Company Nos: 05707451

Charity Nos: 1180348

I report to the trustees on my examination of the accounts of Siri Guru Singh Sabha Gurdwara Bristol (the Charity) for the year ended 28 February 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts 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 accounts do not accord with those records; or
- 3 the accounts 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.



Mandip Singh Sohal
FCCA
36 Lindsay Drive, Harrow. HA3 0TD
13 December 2020