

Charity number: 254837

Guru Nanak Gurdwara(Sikh Temple)
Trustees' report and financial statements
for the year ended 31 December 2018

Guru Nanak Gurdwara(Sikh Temple)

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Guru Nanak Gurdwara(Sikh Temple)

Legal and administrative information

Status

Trustees	Ajmer Singh Basra Joginder Singh Balbir Kaur Cashier
Charity number	254837
Accountants	Mr P.Gola Chartered Certified Accountant 31 Oakthorpe Avenue Leicester Leicestershire LE3 0UR
Business address	9 Holy Bones Leicester LE1 4LJ
Bankers	Barclays Bank Plc Leicester LE87 2BB

Guru Nanak Gurdwara(Sikh Temple)

Trustees' report for the year ended 31 December 2018

Charitable objects

The main object of the Gurdwara is to provide religious services to the congregation and its members. These include daily morning and evening prayers attended by visiting Sikh preachers (saints, keertani Jathas and Kathakars, Dhadis). The Gurdwara offers services at the time of weddings, deaths etc. Recitations of Guru Granth the holy scriptures of the Sikhs are also held. Gurdwara celebrates all Gurburbs which includes birthdays of Gurus, Martyrdom days and Vaisakhi festival. The Gurdwara organises Amrit sanchar (Baptism ceremony) for initiation of new members to the Khalsa faith twice a year. The Gurdwara takes part in jointly organised religious processions (Nagar Kirtan) to celebrate Vaisakhi and Guru Nanak Birthday Gurburb. The Gurdwara broadcasts via a community radio station in April and during Guru Nanak Birthday Gurburb.

Review of activities and achievements

Religious programmes were conducted daily at the Gurdwara which include two main diwans, one in the morning and one in the evening. World famous Sikh priests/preachers attended the Gurdwara from time to time. To further the teachings of Sikhism, use of local community radio was made. Daily religious programmes are being broadcast direct from the Gurdwara on Sabras radio in turn with other Gurdwaras. Amrit Sanchar as in past years has been conducted and Nagar Kitan processions were held at Vaisakhi and Guru Nanak Dev Ji's Gurburb. A fireworks displays was held at the time of Guru Nanak Dev Ji's Gurburb.

The Gurdwara continued to fund the Guru Nanak Panjabi School, but at a reduced level.

The Committee members were not paid any salaries or expenses for the performance of their duties.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees recommend that Mr P.Gola remain in office until further notice.

This report was approved by the trustees on 8 July 2019 and signed on its behalf by

Ajmer Singh Basra

Guru Nanak Gurdwara(Sikh Temple)

Independent examiner's report to the trustees on the unaudited financial statements of Guru Nanak Gurdwara(Sikh Temple).

Charity Number: 254837

I report to the trustees on my examination of the accounts of Guru Nanak Gurdwara(Sikh Temple) for the year ended 31 December 2018.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as 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 connection with 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 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave 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.

Mr P.Gola
Chartered Certified Accountants

31 Oakthorpe Avenue
Leicester
Leicestershire

LE3 0UR

8 July 2019

Guru Nanak Gurdwara(Sikh Temple)

Statement of financial activities

For the year ended 31 December 2018

	Notes	Unrestricted funds £	2018 Total £	2017 Total £
Incoming resources				
Donations	2	303,586	303,586	245,588
Gift aid	3	46,688	46,688	42,549
Total incoming resources		350,274	350,274	288,137
Resources expended				
Staff costs		62,783	62,783	75,391
Rent, rates and service charge		3,135	3,135	3,028
Insurance		3,904	3,904	4,524
Light and heat		22,479	22,479	19,262
Cleaning		3,262	3,262	3,798
Repairs and maintenance		20,540	20,540	31,036
Printing, postage and stationery		632	632	547
Advertising		725	725	1,210
Telephone		953	953	769
Motor expenses		2,695	2,695	1,791
Travelling		-	-	680
Legal and professional		13,121	13,121	17,512
Accountancy fees		1,750	1,750	3,300
Panjabi school education		9,990	9,990	8,100
Siropas, Kirtan, Deg & Langer		28,637	28,637	29,221
Sports & promotion activities		13,940	13,940	2,400
General expenses		2,561	2,561	2,094
Depreciation & amortisation		1,272	1,272	14,723
Interest and charges		7,906	7,906	7,594
Total resources expended		(200,285)	(200,285)	(226,980)
Net movement in funds		149,989	149,989	61,157
Total funds brought forward		1,539,947	1,539,947	1,478,790
Total funds carried forward		1,689,936	1,689,936	1,539,947

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Balance sheet as at 31 December 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	8	1,711,124	1,711,125
Current assets			
Cash at bank and in hand		24,042	122,808
		24,042	122,808
Creditors: amounts falling due within one year	9	(45,230)	(30,638)
Net current (liabilities)/assets		(21,188)	92,170
Total assets less current liabilities		1,689,936	1,803,295
Creditors: amounts falling due after more than one year	10	-	(263,348)
Net assets		1,689,936	1,539,947
Funds			
Unrestricted funds	12	1,689,936	1,539,947
		1,689,936	1,539,947

The financial statements were approved by the Trustees on 8 July 2019 and signed on its behalf by

Ajmer Singh Basra

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2018

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	10% straight line

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds	2018	2017
	£	£	£
Ins - donations 1	303,586	303,586	245,588
	<u>303,586</u>	<u>303,586</u>	<u>245,588</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2018

3. Gift aid

	Unrestricted funds £	2018 £	2017 £
Gift aid	46,688	46,688	42,549
	<u>46,688</u>	<u>46,688</u>	<u>42,549</u>

4. Support costs

	2018 £	2017 £
Staff costs	62,783	75,391
Rent, rates and service charge	3,135	3,028
Insurance	3,904	4,524
Light and heat	22,479	19,262
Cleaning	3,262	3,798
Repairs and maintenance	20,540	31,036
Printing, postage and stationery	632	547
Advertising	725	1,210
Telephone	953	769
Motor expenses	2,695	1,791
Travelling	-	680
Legal and professional	13,121	17,512
Accountancy fees	1,750	3,300
Panjabi school education	9,990	8,100
Siropas, Kirtan, Deg & Langer	28,637	29,221
Sports & Promotion activities	13,940	2,400
General expenses	2,561	2,094
Depreciation and amortisation	1,272	14,723
Interest and charges	7,906	7,594
	<u>200,285</u>	<u>226,980</u>

5. Management and administration

Year ended 2018 £	Year ended 2017 £
<u>-</u>	<u>-</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2018

6. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2018 Number	2017 Number
Gianis	8	9

Employment costs

	Charitable expenditure £	2018 £	2017 £
Wages and salaries	62,358	62,358	75,006
Other pension costs	425	425	385
	<u>62,783</u>	<u>62,783</u>	<u>75,391</u>

	Unrestricted £	2018 £	2017 £
Wages and salaries	62,358	62,358	75,006
Other pension costs	425	425	385
	<u>62,783</u>	<u>62,783</u>	<u>75,391</u>

7. Pension costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £425 (2017 - £385).

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2018

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2018	1,711,122	218,034	34,015	1,963,171
Additions	-	1,272	-	1,272
At 31 December 2018	1,711,122	219,306	34,015	1,964,443
Depreciation				
At 1 January 2018	-	218,033	34,014	252,047
Charge for the year	-	1,272	-	1,272
At 31 December 2018	-	219,305	34,014	253,319
Net book values				
At 31 December 2018	1,711,122	1	1	1,711,124
At 31 December 2017	1,711,122	1	1	1,711,124

9. Creditors: amounts falling due within one year	2018 £	2017 £
Bank loan	39,594	26,793
Other taxes and social security costs	2,162	2,260
Other creditors	139	-
Accruals and deferred income	3,335	1,585
	<u>45,230</u>	<u>30,638</u>

10. Creditors: amounts falling due after more than one year	2018 £	2017 £
Bank loan	-	263,348

Security provided for the loans: 28 Great Central Street, Leicester. 33 Bath Lane, Leicester. Land & Buildings on the South West side of Great Central Street, Leicester.

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2018

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2018 as represented by:		
Tangible fixed assets	1,711,124	1,711,124
Current assets	24,042	24,042
Current liabilities	(45,230)	(45,230)
	<u>1,689,936</u>	<u>1,689,936</u>

Unrestricted funds

12. Unrestricted funds

	1 January £	Incoming £	31 December £
Unrestricted Fund	1,539,947	149,989	1,689,936
	<u>1,539,947</u>	<u>149,989</u>	<u>1,689,936</u>