

SRI GURU SINGH SABHA SOUTHALL

Financial Statements

For the Year Ended 31 December 2018

CHARITY NUMBER: 280707

SRI GURU SINGH SABHA SOUTHALL

**Financial Statements
YEAR ENDED 31 DECEMBER 2018**

CONTENTS	PAGE
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 to 10
Independent Auditor's report to the trustees	11 to 13
Statement of Financial Activities	14
Statement of Financial Position	15
Cash Flow Statement	16
Notes to the Accounts	17 to 24

SRI GURU SINGH SABHA SOUTHALL
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 31 DECEMBER 2018

The trustees present their report and the Financial Statements of Sri Guru Singh Sabha Southall for the year ended 31 December 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Sri Guru Singh Sabha Southall

Charity Registration Number 280707

Principal Office 2-8 Park Avenue
Southall
Middlesex
UB1 3AG

Registered Office 2-8 Park Avenue
Southall
Middlesex
UB1 3AG

The Trustees

The trustees who served the charity during the period were as follows:

- Holding Trustees**
- 1 Mr Balwant Singh Gill, Holding Trustee
 - 2 Mr Surjit Singh Bilga, Holding Trustee- Deceased on 24/06/2018
 - 3 Mr Pertej Bakhtawar Singh Johal, Holding Trustee
 - 4 Mr Amarjit Singh Dassan, Holding Trustee
- Managing Trustees**
- 1 Mr Gurmail Singh - Malhi President
 - 2 Harmeet Singh Gill - General Secretary
 - 3 Sohan Singh Sumra - Vice President
 - 4 Mr Harjit Singh Sarpanch - Vice President
 - 5 Mr Jitpal Singh Sahota - Treasurer
 - 6 Mr Navaj Singh Cheema - Joint Secretary
 - 7 Mr Kulwant Singh Bhinder - Stage Secretary
 - 8 Mr Gursharan Singh Mand - Assistant Stage Secretary
 - 9 Mr Prabhjot Singh Thind - Sports Secretary & Chairman of Mael Gael
 - 10 Mrs Surjit Kaur Bassi - Provisions Secretary
 - 11 Mr Didar Singh Randhawa - Committee member
 - 12 Mr Surinder Singh Purewal - Social Welfare Secretary
 - 13 Mr Surinder Singh Dhatt - Education Secretary
 - 14 Mr Himmat Singh Sohi - Committee member
 - 15 Dr Parvinder Singh Garcha - Committee member
 - 16 Mrs Tej Kaur Grewal - Committee member
 - 17 Dr Davinderpal Singh Kooner - Committee member
 - 18 Mr Prem Singh Dhandee - Committee member
 - 19 Mr Sukhdev Singh Aujla - Committee member
 - 20 Mr Darshan Singh Dokal - Committee member
 - 21 Mr Sukhdeep Singh Gill - Assistant Treasurer

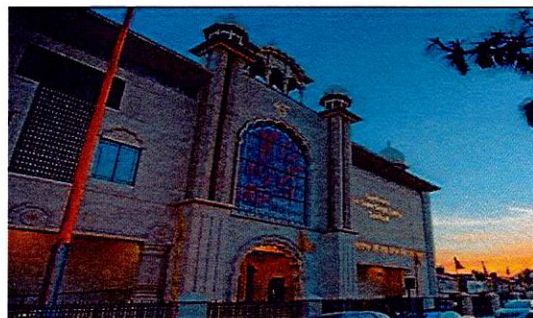
Auditor RSA Associates
Accountants & Registered Auditors
First Floor
30 Merrick Road
Southall
Middlesex

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2018

Trustees Report

The Managing 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' (FRS 102) in preparing the annual report and financial statements of the Charity.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Sabha is an unincorporated body (Sikh Faith Charity). The Governing document (Constitution) of the Sabha (Charity) is that as adopted on 4th April 1970 (amended 11th February 1979) as amended by a scheme of the High Court of Justice (Chancery Division) on the 13th October 1993 as amended on 17 November 1996 and as amended on 7th March 2010; and last amended by High Court Order on 20th December 2010. As the Sabha is an unincorporated body, the Holding Trustees act as the custodian of the charity's freehold properties.

Recruitment and appointment of Managing Trustees.

Managing trustees are elected once every 3 years. The Election Committee is responsible to assess the eligibility of candidates to stand for election ensuring compliance with the Sabha's constitution, conduct the election, scrutinise the ballot and hand the results to the General Secretary.

Induction and training of new Managing Trustees.

The managing trustees are provided with adequate support in order to manage the Sabha's activities in compliance with the Sabha's constitution.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2018

Organisational Structure

(Current Members of the Executive Committee at the date of signing of the Annual Report – Managing Trustees)

- 1 Mr Gurmail Singh - Malhi President
- 2 Harmeet Singh Gill - General Secretary
- 3 Sohan Singh Sumra - Vice President
- 4 Mr Harjit Singh Sarpanch - Vice President
- 5 Mr Jitpal Singh Sahota - Treasurer
- 6 Mr Navaj Singh Cheema - Joint Secretary
- 7 Mr Kulwant Singh Bhinder - Stage Secretary
- 8 Mr Gursharan Singh Mand - Assistant Stage Secretary
- 9 Mr Prabhjot Singh Thind - Sports Secretary & Chairman of Mael Gael
- 10 Mrs Surjit Kaur Bassi - Provisions Secretary
- 11 Mr Didar Singh Randhawa - Committee member
- 12 Mr Surinder Singh Purewal - Social Welfare Secretary
- 13 Mr Surinder Singh Dhatt - Education Secretary
- 14 Mr Himmat Singh Sohi - Committee member
- 15 Dr Parvinder Singh Garcha - Committee member
- 16 Mrs Tej Kaur Grewal - Committee member
- 17 Dr Davinderpal Singh Kooner - Committee member
- 18 Mr Prem Singh Dhandee - Committee member
- 19 Mr Sukhdev Singh Aujla - Committee member
- 20 Mr Darshan Singh Dokal - Committee member
- 21 Mr Sukhdeep Singh Gill - Assistant Treasurer

Risk Management

The Managing 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. The executive Committee regularly reviews the major risks which are faced by the Sabha. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified that the misappropriation of charity assets may also be a risk but this has been mitigated by various controls which have therefore minimised this risk. The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the charity to continue in its activities.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2018

OBJECTIVES AND AIMS

The objective of the Sabha shall be the advancement of the Sikh religion. In furtherance of that objective but not otherwise the Sabha may:

- Establish one or more centres for religious worship and associated ancillary educational and cultural activities.
- Establish a Library of books in English and Punjabi concerned with religious social or educational matters.
- Offer Prizes, awards scholarships and stipends in connection with the Sikh religion studies.
- Sponsor and aid the publication of religious literature and carrying out of religious instruction.
- Establish nurseries and educational institutions in connection with the Sikh Religion
- Establish any other project that can aid the community to promote the Sikh culture.
- Establish new and up-to-date facilities e.g. ICT training to promote the Sikh religion and Punjabi language.
- Provide free board and lodging to persons in necessitous circumstances provided they do not infringe the sanctity of the Gurdwaras.

Public Benefit

The Sabha works for the public benefit by raising public awareness and enhancing public participation in the key attributes of the Sikh Dharm (Sikh way of life) such as Sarbat da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The charity project work addresses its objectives and associated aims and activities as described above and the Trustees and staff are mindful of the need to work for the public benefit.

SIGNIFICANT ACTIVITIES AND ACHIEVEMENTS

Dharam & Parchar

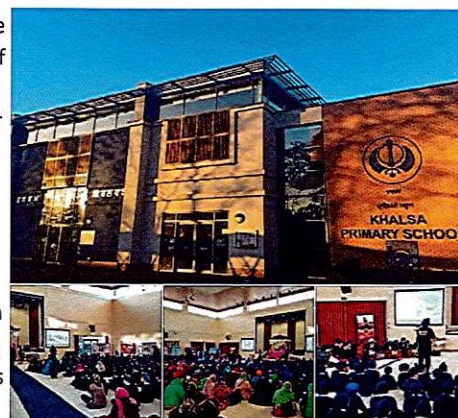
With the grace of the Almighty, Waheguru, Sri Guru Singh Sabha Southall continues to be the leading platform for the propagation of the Sikh faith in the UK. Panth parsid (world renowned) Katha vachaks, ragis, dhadis, and parchariks (Sikh preachers) continue to visit and teach at the Sabha. During the year a number of Smagams were held, SGSSS remains the hub of community providing all the religious needs of the Sikh community. In 2018 the Sangat were blessed to see the Shaster (artefacts) belonged to the 6th Guru, Guru Hargobind Sahib Ji. This year we started daily Sukhmani Sahib Path jaap, which takes place daily at Park Avenue Gurdwara.



Khalsa Primary School

The School had a full Ofsted inspection on the 27th and 28th of June 2018. The school retained its overall rating of "Good", but encouragingly had elements of "Outstanding". As a result of the report the school has exited the local authority's monitoring programme. The staff and the governing body, under the Chairmanship of Mr Purewal have worked very hard to achieve the positive Ofsted report.

The Governing Body, Staff and Executive Committee have a clear vision which is shared. Staff go the extra mile and ensure pupils get the best teaching possible. The school is working closely with the governing body. The school has the full support and backing of Sri Guru Singh Sabha Gurdwara Southall.



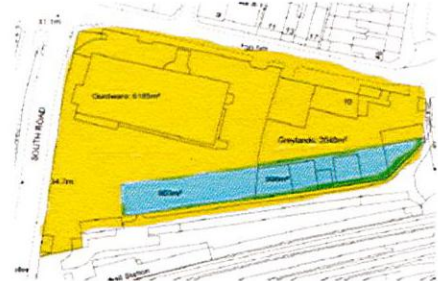
SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2018

Development

In the year the Sabha was able to purchase 3 parcels of land around Park Avenue Gurdwara. In Jan 2018 the Greylands site (c2000 sqm) was purchased for £4m, and then a further 1800 sqm in Nov 2018 for c.£1.2m. The acquisitions means the Gurdwara has been able to increase the amount of parking available to the Sangat, and the additional buildings have been put into use for our charitable activities.

The purchase was financed by a mix of borrowings and existing funds.



Activities and classes

The first ever Veechar sessions for ladies was launched. The aim was to encourage women to come together and reflect on the teachings of Gurbani and our Ithiaas (history) and provide a comfortable environment to discuss questions or topics particularly relevant especially for females.



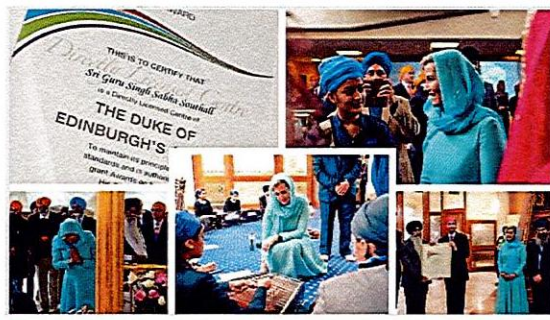
Punjabi and Santhiya classes have continued to grow, with classes held at Park Avenue, Havelock Road and Khalsa School throughout the week.

Students of all ages and all abilities now have an opportunity to learn to read Punjabi and Gurbani.

Youth Programs

A number of programs and initiatives aimed at the youth were started, such as monthly amritvela seva by the youth, ladies Veechar sessions, an all female safe space to discuss, learn and build on the key role Kaurs hold in our panth through regular monthly meetings.

Kirtan, Speech & Poetry competition were held. The events attracted over 150 children aged from 7 to 21 years old, were prizes were given to outstanding talent.



In 2018 SGSSS became the first Gurdwara in the UK to become an accredited Duke of Edinburgh partner. We have over 20 children taking part in the scheme in the first year. This is expected to grow rapidly. The Sabha was delighted to welcome the Earl and Countess of Wessex to celebrate the occasion.

Throughout the year workshops on dangers of grooming were held to warn and equip parents with the knowledge of the dangers facing the youth in an increasing digital world.

Over 20 children took part in training with the British Army which helped develop discipline, teamwork, survival skills, problem solving skills, and many more life skills.

Sikhi camp

The annual Sikh Camp took place at Norwood Hall. Over 450 children attended throughout the week learning about Gurbani, our history, Gurmat and Sikhi. I am grateful to all those who helped make the camp such a success. It is critical we attach our children to Sikhi at a young age to save them from Kuljug. The week-long camp gave the children a great opportunity to learn, ask questions, take part in seva and experience the greatness of Sikhi.

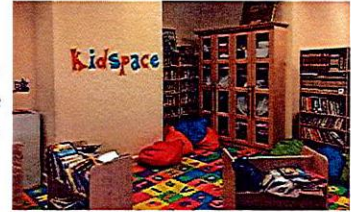


SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2018

Library

The library continues to be a key asset to the Sangat, with over 11,000 books on a wide range of subjects and we encourage greater use of this facility and suggestions on how the services provided can be evolved. The executive committee are grateful to Sevadars who manage the day to day operations of the library. The new children's area has been installed, and the number of books increased.



Social welfare and health

It is no secret that members of the Sikh community have long suffered from alcohol and drug problems. The Sabha launched support services for both users and their families. Families who attend have been extremely grateful for the support which was long overdue. We have launched the first drop in centre for addicts, hopefully we can begin to save lives of those inflicted with abuse. The program has grown strongly, with dedicated volunteers and regular meetings held several times in a dedicated facility to aid those in recovery.

During Mental health awareness week a range of talks and events were held to raise awareness of the issues and the solutions/support available. The Sikh Sewak Chaplaincy service in conjunction with SGSSS delivered a series of training sessions to equip the Sabha's volunteers with the skills to become healthcare chaplains in caring and supporting those in need at the most vulnerable time in their lives.

Talks and lectures

In the year we hosted multiple talks, lectures and film showings. Talks included Chamkaur di Ghari, Singh Sabha movement, modern-day dangers facing our youth, Singh Sabha Revival (SikhRi), 1947: Exploring Sikh Dissatisfaction, Shaheedi of Guru Arjan Dev Ji, Coins of the Sikh Raj, Saragarhi, and the events of 1984. We are actively working to broaden the events that happen at the Sabha.

2 permanent exhibitions were launched at Havelock Road Gurdwara. The coins of the Sikh raj show cases coins from the Sikh Empire dating back nearly 200 years. The Panj Piyara exhibition details the virtues bestowed upon Sikhs by the 10th Master.



SGSSS sponsored and helped arrange a series of thought provoking presentations and discussions at the International Punjabi Conference with Academics and Linguists from around the world. Recognising the importance of preserving our ਪੰਜਾਬੀ language and heritage.

Amrit Sanchar

Amrit Sanchars (Sikh Baptisms) were held throughout the year. High quality kakkars were distributed freely. Over 100 Gursikhs took Amrit in both sanchars.

Prison Visits

Working in partnership with prison authorities at Wormwood Scrubs, members of the executive committee attend functions arranged near Bandi Chorr to meet Sikh inmates and provide support and guidance as required. The Gurdwara has been regularly providing literature/books and some food supplies.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2018

Langar

Several thousand vegetarian meals are cooked and served at both Gurdwaras every day. The langar (or free kitchens) are run by volunteers. Food is provided at no cost to anyone who visits the Gurdwara. Following significant investment in equipment and training, Park Avenue Langar received an increase in its food hygiene rating from 3 to 4 stars. We continue working hard to achieve the highest standards.



School and education visits

The committee is pleased to announce we are seeing an increasing number of school visits to the Gurdwara(s), in particular Havelock road. Groups are coming from the local area, nationally and from international destinations throughout. Groups are normally given a tour of the building, a brief talk on Sikhi with Q and A and finishing off with Guru ka Langar. Gursikhi related educational literature is also given to visitors. The committee would like to thank the sevadaars who do this Seva with such passion.

Marriage Bureau & Marriage Registrars

The executive committee most sincerely thanks the sevadaars who run this service, primarily on a Sunday afternoon. This is an extremely important service for the community not just in Southall but on a national level, the committee will continue to support this.

Sri Guru Singh Sabha in the community

Members of the committee and Sevadaars are also active members of the Southall interfaith group which brings local leaders from Christian, Hindu, Muslim and Sikh communities together to work collaboratively against common issues.

Representatives from the Gurdwara are also part of the Southall homeless shelter steering group where we try and combat this issue by regularly supplying sevadaars and Langar to those less fortunate than us. In recognition of the positive community work SGSSS do in the community, the Joint Secretary was invited to Buckingham Palace to a luncheon with the Queen. We commend those who invest time in this valuable Seva and encourage other members to get involved.

We have been active in raising issues facing Sikhs nationally and locally.

Nagar Kirtan

Both Nagar Kirtans attracted tens of thousands of Sangat. The local authority, and police and have been pleased with the organisation of the events.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 DECEMBER 2018

Mael Gael Report

Mael Gael has increased number of participants. We have over 200 participants attending our sessions on Wednesday and Thursday. It is becoming challenging to accommodate the numbers attending at our present hall.

Information, Awareness and Wellbeing: All our members were given a free HIV test. Information on wills and trusts, Mental Health and other illness awareness session. We aim to equip our members with day to day knowledge of current affairs. Three trips were arranged during summer. Our Exercise session on Wednesday and Yoga on Thursdays are increasingly popular. Both these sessions are run by well trained professionals. The project continues to tackle loneliness and isolation. It offers a friendly and safe space and atmosphere where members meet and interact with each other.

Key activities that have been taking place include, yoga, exercise, talks, walks, outings, discussion, holidays.

A range of social and sports activities take place at Norwood Hall, most notably one of the wrestling sessions are provided by a Commonwealth games medal champion who will be competing this year.

We have continued to grow the number of sporting activities taking part at the Sabha. Currently, gatka, wrestling, MMA and volleyball. The Khalsa Boot Camp program takes place twice a week at Norwood Hall. The SGSSS Volley ball womens training sessions were launched and have proved very successful. The mens teams has also been active, playing a number of games.

Volunteers

The Charity has a significant support of volunteers to run its charitable activities. The vast majority of the day to day running of the Sabha is with the tremendous support of the regular Volunteers who are members of the Sangat. They are supported by the Head Granthi (Priest) and Granthis in the carrying out of the daily religious functions of the Sabha.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The daily religious services in the Gurdwaras are the core activities in furtherance of the Sabha's objects.

Fundraising activities

The fundraising activities continue at the daily services that are held at the two Gurdwaras located at Park Avenue and Havelock Road.

FINANCIAL REVIEW

Reserves Policy

Trustee's have decided that holding reserves is in line with the Sabha's reserves policy of ensuring free reserves available over a period of ensuing 12 months at least to honour all non commitments with a reasonable degree of contingency planned and built in. Un-restricted funds received are used in furtherance of the Sabha's objects to promote the advancement of the Sikh religion and values.

Restricted funds received by the Sabha are utilised towards the designated projects such as the construction of Khalsa Primary School and the Pingalwara project whereby the Sabha contributes towards the running costs of a school in India.

Principal funding Source

The main source of income for the Sabha is donations received at the Gurdwara. The table below summarises the type of incomes received and resources spent for the year ended 31 December 2018.

	2018 £	2017 £
Income		
Donations received at Gurdwara	2,839,330	2,867,472
Pingalwara	74,770	74,775
Income receives at temples and related activities	2,914,100	2,942,247
Total Resources spent	(2,542,856)	(2,176,852)
Income Resources	371,244	765,395
Other income		
Claim under Gift-Aid-scheme	217,476	168,247
Net Incoming Resources	588,720	933,641

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2018

Future Developments

The Charity aims to continue to follow its core objectives in 2019 and will focus on continuing with projects undertaken in previous years and to establish programs for the elderly and increase access to sports activities for the Sangat with special focus on promoting women sport.

Reappointment of auditors

A resolution proposing RSA Associates to be reappointed as auditors of the charity (Sabha) will be put to the Executive Committee meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees' are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

The law applicable to charities in England and Wales 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 and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material 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 that 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 2011, (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.


SRI GURU SINGH SABHA SOUTHALL

ACCOUNTS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees are responsible for the maintenance and integrity of the financial and non-financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by



Mr G S Malhi- President



Mr J S Sahota- Treasurer



Mr H S Gill- General Secretary

Date: 22/10/2019

SRI GURU SINGH SABHA SOUTHALL

ACCOUNTS

Independent Auditor's Report to the Trustees of Sri Guru Singh Sabha Southall

Opinion

We have audited the financial statements of Sri Guru Singh Sabha Southall ("the Charity") for the year ended 31 December 2018 which comprise the Statement of Financial Activities, Statement of Financial Position, Statement of Cashflow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2018, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SRI GURU SINGH SABHA SOUTHALL

ACCOUNTS

Independent Auditor's Report to the Trustees of Sri Guru Singh Sabha Southall

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on pages 9-10, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

SRI GURU SINGH SABHA SOUTHALL

ACCOUNTS

Independent Auditor's Report to the Trustees of Sri Guru Singh Sabha Southall

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our ~~audit work, for this report, or for the opinions we have formed.~~



RSA Associates
Statutory Auditors
First Floor 30 Merrick Road
Southall
UB2 4HE

Date: 22/10/2019

RSA Associates is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
INCOME AND ENDOWMENTS					
Incoming resources from generating funds:					
Donations and Legacies	4	3,056,806		3,056,806	3,035,718
Charitable activities	5		74,770	74,770	74,775
TOTAL INCOME		3,056,806	74,770	3,131,576	3,110,493
EXPENDITURE					
Charitable activities	6	(2,458,010)	(26,800)	(2,484,810)	(2,052,314)
Governance costs	6	(58,046)	-	(58,046)	(124,538)
TOTAL EXPENDITURE		(2,516,056)	(26,800)	(2,542,856)	(2,176,852)
NET MOVEMENTS IN FUNDS		540,750	47,970	588,720	933,641
RECONCILIATION OF FUNDS					
Total funds brought forward		28,791,048	11,732,367	40,523,415	39,589,774
TOTAL FUNDS CARRIED FORWARD		29,331,798	11,780,337	41,112,135	40,523,415

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 17 to 24 form part of these Financial statements

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF FINANCIAL POSITION

31 December 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible fixed assets	10	43,642,906	38,411,268
CURRENT ASSETS			
Debtors	11	68,744	105,419
Cash at bank and in hand		255,839	2,039,905
		324,582	2,145,324
CREDITORS: Amounts falling due within one year	12		
Bank Overdraft		(312,117)	-
Bank Loan		(135,079)	-
Accrual		(95,212)	(33,175)
		(542,409)	(33,175)
NET CURRENT (LIABILITIES)/ASSETS		(217,826)	2,112,147
TOTAL ASSETS LESS CURRENT LIABILITIES		43,425,079	40,523,415
CREDITORS: Amounts falling due after more than one year	13	(2,312,943)	-
NET ASSETS		41,112,135	40,523,415
FUNDS OF THE CHARITY			
Restricted funds	16	11,780,337	11,732,367
Unrestricted funds	16	29,331,798	28,791,048
TOTAL CHARITY FUNDS		41,112,135	40,523,415

Approved by Board on 22 October 2019 and signed on its behalf by:



Mr G S Malhi- President



Mr J S Sahota- Treasurer



Mr H S Gill- General Secretary

The notes on pages 17 to 24 form part of these Financial statements

SRI GURU SINGH SABHA SOUTHALL

CASH FLOW STATEMENT FOR YEAR ENDED 31 December 2018

	2018 £	2017 £
Cashflows from operating activities	588,720	933,641
Net income		
Adjustment for:		
Depreciation of tangible fixed assets	68,752	48,153
Interest payable	27,084	
Changes in:		
Trade and other debtors	36,675	(25,280)
Trade and other Creditors	62,037	(51,489)
Cash generated from operations	783,268	905,025
Net cash from operating activities	783,268	905,025
Cashflow from investing activities		
Purchase of tangible assets	(5,300,390)	(125,868)
Disposal of Tangible Assets		20,000
Net cash used in investing activities	(5,300,390)	(105,868)
Cashflow from Financing Activities		
Proceeds from Bank Loan	2,500,000	-
Repayments during the year	(51,978)	
Interest for the year	(27,084)	
Net cash from Financing Activities	2,420,938	-
Net cash in and cash equivalents	(2,096,184)	799,157
Cash and cash equivalents at beginning of period	2,039,905	1,240,748
Cash and cash equivalents at end of period	(56,278)	2,039,905

The notes on pages 17 to 24 form part of these Financial statements

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

1 General Information

The charity is registered in England and Wales and is unincorporated.

The address of the principal office is, 2-8 Park Avenue, Southall, Middlesex, UB1 3AG.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.]

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the use of fair values for certain financial instruments in accordance with policies set out below and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" ("published in 2015").

Going Concern

There are no material uncertainties about the Charity's ability to continue. The Trustees consider that the current level of borrowings arranged during the year are sustainable.

Fund accounting policy

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 18.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

Resources expended

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

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Financial Instrument

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

Support costs

Supports costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated value, over their expected useful economic life as follows:

Freehold Property	-	NIL
Plant and Machinery	-	25% straight line basis
Fixtures and Fittings	-	25% straight line basis
Motor Vehicles	-	20% straight line basis

The Managing Trustees consider that depreciation charge and the accumulated depreciation of freehold buildings are not material because the assets have a very long useful life and the estimated residual value is not materially different from the carrying amount of the assets. For this reason the freehold building are not depreciated in accordance with the SORP.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

4 DONATIONS AND LEGACIES

	Unrestricted Fund	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Donations	2,750,742	0	2,750,742	2,772,207
Gift Aid tax reclaimed	217,476	0	217,476	168,247
Nagar Kirtan Golak	88,588	0	88,588	95,264
	<u>3,056,806</u>	<u>-</u>	<u>3,056,806</u>	<u>3,035,718</u>

Donations include £323,859 (2017 - £300,906) being the estimated fair value of goods donated by the Sangat (congregation) to prepare free hot meals served in the free community kitchens in the Gurdwaras (Langar service). The same amounts are included in the langar expenses within the direct costs.

5 ACTIVITIES FOR GENERATING FUNDS

	Restricted Fund	Total Funds 2018	Total Funds 2017
	£	£	£
Operating activity			
Pingalwara (destitutes home) Donations	<u>74,770</u>	<u>74,770</u>	<u>74,775</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

6 TOTAL RESOURCES EXPENDED

	Charitable Activity	Governance	Total 2017	Total 2016
	£	£	£	£
Direct Costs				
Purchase for Langar	540,031	-	540,031	477,378
Donations Out	-	-	-	5,250
Light, Heat and Power	290,286	-	290,286	254,835
Religious Cost	207,941	-	207,941	173,920
Audit Fees	-	7,200	7,200	7,200
Legal Fees	-	50,846	50,846	71,930
Executive Committee Election	-	0	0	45,407
	<u>1,038,257</u>	<u>58,046</u>	<u>1,096,304</u>	<u>1,035,921</u>
Support Costs				
Staff NIC (Employer)	39,315	-	39,315	32,124
Pension Regulators	8,436	-	8,436	4,334
Wages	607,356	-	607,356	546,411
Staff Training	534	-	534	-
Casual Wages	43,793	-	43,793	8,006
Rates	80,687	-	80,687	57,058
Council Tax	14,874	-	14,874	7,727
Insurance	40,782	-	40,782	40,143
Repairs and Maintenance	197,717	-	197,717	117,472
Telephone and Fax	6,343	-	6,343	7,099
Postage, Printing and Stationary	28,610	-	28,610	28,449
Social and Recreational	4,100	-	4,100	-
Nagar Kirtan Expense	54,567	-	54,567	68,804
Sundry Expense	150	-	150	7,748
Cleaning Costs	67,760	-	67,760	64,710
Motor Expense	-	-	-	3,388
Advertising Costs	13,910	-	13,910	8,445
Bank Charges and Interest	55,947	-	55,947	4,445
Health and Safety	9,875	-	9,875	9,538
Education (KPS)	47,658	-	47,658	21,148
Bank Loan Interest	27,084	-	27,084	-
Matrimonial	1,500	-	1,500	2,407
Depreciation	68,753	-	68,753	48,153
Mael Gael	-	-	-	380
	<u>1,419,752</u>	<u>-</u>	<u>1,419,752</u>	<u>1,087,990</u>
Restricted Funds Expenditure				
Transfer of Pingalwara Donations	26,800	-	26,800	52,940
	<u>26,800</u>	<u>-</u>	<u>26,800</u>	<u>52,940</u>
Total Expenditure	<u>2,484,810</u>	<u>58,046</u>	<u>2,542,856</u>	<u>2,176,851</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

7 TRUSTEES' AND REMUNERATION AND EXPENSES

No trustees received any remuneration or reimbursement of out of pocket expenses during the year.

8 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources are stated after charging:

	2018	2017
	£	£
Depreciation	68,753	40,787
Auditors' Remuneration:		
audit for the financial statements	7,200	7,200

An amount of £7,200 (£6000 + VAT) is payable to RSA Associates (2017 - £7,200)

9 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2018	2017
	£	£
Wages and salaries	607,356	546,411
Social Security Costs	39,315	32,124
Pension	8,436	4,334
	<u>655,107</u>	<u>582,868</u>

No employee received remuneration of more than £40,000 during the year (2017 - Nil).

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2018	2017
Charitable Activities	40	37
Administration	5	5
	<u>45</u>	<u>42</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

10 TANGIBLE FIXED ASSETS

	Freehold Property £	Plant & Machinery £	Fixtures & Equipment £	Motor Vehicles £	Total £
COST					
At 01 January 2017	38,313,882	438,571	145,781	84,533	38,982,767
Additions	5,235,508		64,882	-	5,300,390
Disposal					0
At 31 December 2018	43,549,390	438,571	210,663	84,533	44,283,157
DEPRECIATION					
At 01 January 2017	0	369,289	125,323	76,887	571,499
Charge for the year	0	24,427	36,678	7,646	68,752
At 31 December 2018	0	393,716	162,001	84,533	640,251
NET BOOK VALUE					
At 31 December 2018	43,549,390	44,855	48,661	0	43,642,906
At 01 January 2017	38,313,882	69,282	20,458	7,646	38,411,268

The Managing Trustees consider that depreciation charge and the accumulated depreciation of freehold buildings are not material because the assets have a very long useful life and the estimated residual value is not materially different from the carrying amount of the assets. For this reason the freehold building are not depreciated in accordance with the SORP.

The Managing Trustees review the useful economic lives and residual values of freehold buildings on an annual basis.

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

11 DEBTORS

	2018	2017
	£	£
Trade debtors	6,066	6,066
Other debtors	62,678	99,353
	<u>68,744</u>	<u>105,419</u>

12 CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Bank Overdraft	312,117	0
Accrual and Deferred Income	95,212	33,175
Bank Loan	135,079	-
	<u>542,409</u>	<u>33,175</u>

These loans are secured against Sabha's freehold properties one loan is of £1m for a term of 15 years at an interest rate of Base rate plus 2.3% out of which £54,774 is due within one year. The second loan is of £1.5m for a term of 15 year at an interest rate of Base rate plus 2.3% of which £80,305 is due within one year.

13 CREDITORS: Amounts falling due after more than one year

	2018	2017
	£	£
Bank Loan	2,312,943	-

These loans are secured against Sabha's freehold properties one loan is of £1m for a term of 15 years at an interest rate of Base rate plus 2.3% out of which £900,133 is due after more than one year. The second loan is of £1.5m for a term of 15 year at an interest rate of Base rate plus 2.3% of which £1,412,810 is due after more than one year.

14 RELATED PARTIES

The charity is controlled by the trustees. Advertisement expense includes an amount of £1,125 (2017 - NIL) paid to Sangat TV Limited (Fully owned subsidiary of Sangat Trust - UK Registered Charity Number 1139995) in which Mr R S Attwal (Auditor of SGSSS) is a director.

Mr Gurpartap Singh Dhillon who is a director/trustee in Sangat Trust supplied goods worth £55,349 (2017 -£44,638) as part of purchases for langar (free community meals) preparations.

15 Statement of Funds

	At 4 Jan 2017 £	Incoming Resources £	Resource Expended £	At 31 Dec 2018 £
General Funds				
Unrestricted income funds	28,791,048	3,056,806	(2,516,056)	29,331,798
Restricted Funds				
Pingalwara	(1,198)	74,770	(26,800)	46,772
School Development Cost	11,733,565			11,733,565
	<u>11,732,367</u>	<u>74,770</u>	<u>(26,800)</u>	<u>11,780,337</u>
	<u>40,523,415</u>	<u>3,131,576</u>	<u>(2,542,856)</u>	<u>41,112,135</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

16 NET ASSET BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Tangible Assets	31,862,569	11,780,337	43,642,906	38,411,268
Current Assets	324,582		324,582	2,145,324
Creditors: Amounts falling due within one year	(542,409)		(542,409)	(33,175)
Creditors: Amounts falling due after more than one year	(2,312,943)		(2,312,943)	-
	29,331,798	11,780,337	41,112,135	40,523,415

17 STATEMENT OF FINANCIAL ACTIVITIES BY FUND

	Unrestricted Income Fund 2018 £	Unrestricted Income Fund 2017 £
Incoming Resources		
Incoming resources from generated funds		
Voluntary income	3,056,806	3,035,718
Total Incoming Resources	3,056,806	3,035,718
Resources Expended		
Charitable activities	2,458,010	1,999,374
Governance Costs	58,046	124,538
Total Resources Expended	2,516,056	2,123,912
Net movement in funds	540,750	911,806
Reconciliation of funds:		
Total funds brought forward	28,791,048	27,879,242
Total funds carried forward	29,331,798	28,791,048

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2018

18 STATEMENT OF FINANCIAL ACTIVITIES BY FUND

	Pingalwara Golak 2018 £	Pingalwara Golak 2017 £
Incoming Resources		
Incoming resources from generated funds	74,770	74,775
Voluntary income		
Total Incoming Resources	<u>74,770</u>	<u>74,775</u>
Resources Expended		
Charitable activities	<u>(26,800)</u>	<u>(52,940)</u>
Net movement in funds	<u>47,970</u>	<u>21,835</u>
Reconciliation of funds:		
Total funds bought forward	<u>(1,198)</u>	<u>(23,033)</u>
Total funds carried forward	<u>46,772</u>	<u>(1,198)</u>

19 STATEMENT OF FINANCIAL ACTIVITIES BY FUND

	School Development Cost 2018 £	School Development Cost 2017 £
Net movement in funds	-	-
Reconciliation of funds:		
Total funds bought forward	<u>11,733,565</u>	<u>11,733,565</u>
Total funds carried forward	<u>11,733,565</u>	<u>11,733,565</u>