Charity registration number Charity Registration Number 1070449

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Trustees	P Atwal K Sadhra P Uppal R Aujla B Johal S Thind S Rai H Malhi B Aujla K Atwal S Chahal B Tumber
Holding Trustees	H Thiara A Ghuman G Dhesi A Atwal
Charity number	1070449
Registered office	31 Mitchell Close Belvedere, Kent DA17 6AA
Independent Examiner	H N S Partnership Limited 116 Hythe Avenue Bexleyheath DA11 7PW
Bankers	HSBC Bank 38 High Street Dartford Kent DA1 1DG

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

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GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

Guru Nanak Durbar (Sikh Temple) is a charitable organization overseen by its Trustees. It was officially registered with the Charity Commission on 8th July 1998, under Charity Number: 1070449.

The Charity offers education and training, provides overseas aid and famine relief, and engages in religious activities.

The Charity supports children and young people, the elderly, individuals of specific ethnic or racial backgrounds, other charitable organizations, and the general public. It achieves this by offering grants to organizations, providing human resources, supplying buildings, facilities, and open spaces, and delivering various services.

The Charity operates from Belvedere, Kent.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are summarised as follows:
A) Providing and maintaining a gurdwara in or near the town of belvedere for the worship of the Sikh religion and the due solemnisation and performance of the rites of Sikh marriages and cremation according to the principles of the Sikh religion.
B) Arranging daily and weekly congregations and celebrating principal Sikh festivals.
C) Teaching and educating young members of the Sikh community in the doctrines and practices of the Sikh religion and their language.
D) To advance religious education in accordance with the doctrine and principles of the Sikh faith by means of Sunday schools and otherwise.
E) Providing opportunities for the wider community to understand Sikh religion and culture.

The objectives are set to reflect and preserve our faith and to actively promote our faith within the community. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its guidance on the advancement of religion for the public benefit.

Activities

Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Volunteers

The volunteers and staff are involved in general management and core activities of the Charity

The Board of Trustees would like to acknowledge the tremendous efforts of the volunteers, staff and the many supporters of the Charity for their kind and generous donations as well as their continued support in helping the Charity to achieve its objectives.

Achievements and performance

Significant activities and achievements against objectives

Activities for achieving objectives

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees attending the Temple and taking part in daily activities.

Guru Nanak Durbar continues to offer a wide and comprehensive program of activities during the year, which can be summed up as follows: -

Guru Nanak Durbar has provided for the local community during the year.
Facilitate diversity for the local police and council officers
Continued to provide facilities and free meals for elderly people.
Building works for the new building have commenced

Financial review

In 2025, the Charity's generated total income from Donation and Gift aid amounted to £**491,483** (2024 £912,969) and expenditure totalled to £**440,601**(2024 £1,494,954). The charity received other income of £**16,800**(2024: £13,031).

Income was more than resources expended in 2025, resulting in a surplus of £**67,682** (2024 deficit **£536,741**). Total Asset less Liabilities as at the year ended amounted to £**3,227,530** (2024 £3,159,848).

The Charity's General Reserves brought forward were £3,159,848 giving General Reserves carried forward of **£3,227,530**. Restricted Reserves brought forward were £0 and carried forward of **£0.**

Charity's funds are being used in the short term for the running of the Temple activities, together with improving the facilities of the Temple, hence assisting in the furtherance of the Charity and supporting its key objectives.

The Trustees are satisfied with the Charity's financial position at the year end.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

Based on the charity's performance and the trustees confidence, the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Reserves are also held to sustain operation when income generating activities are not feasible.

Major risks

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the Charity, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the Charity's internal controls and the costs of operating particular controls relative to the benefits obtained.

A major risk identified is the charity's reliance on donations as a primary source of funding. To mitigate this risk, the Trustees are focused on diversifying funding streams, strengthening donor relationships and with wider community.

Risk management

The Board of Trustees is responsible for ensuring effective risk management, and that internal controls are in place to appropriately manage the risk exposure of the Charity, in particular, the Board of Trustees has considered:
- the major risks to which the Charity is exposed;
- the potential impact and probability associated with each risk;
- existing internal controls and accountability for them; and
- mitigating actions needed to reduce each risk to a level that the Trustees considers to be acceptable.

All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Board of Trustees reviews the major risks that the Charity faces on a regular basis and controls are established as appropriate.

Internal control

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal controls across the Charity .

The key internal controls used by the Charity include:
- Formal agendas and minutes of all Board of Trustees meetings
- Established organisational structure and lines of reporting
- Engagement of external professional advisors as and when necessary

Through the controls established for the running of the Charity, the Board of Trustees are satisfied that the major risks identified are adequately mitigated where necessary. It is recognised that the controls established can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Plans for future periods

The Charity is dedicated to strengthening its relationship with the community through various programs that benefit both devotees and the local population. Our plans include expanding the temple to accommodate more devotees and enhance the overall experience.

Our core objectives focus on advancing the Sikh religion and improving community well-being. This involves maintaining a gurdwara for worship and ceremonies, organizing congregational activities, celebrating Sikh festivals, and teaching the Sikh faith and Punjabi language to younger generations. Additionally, we strive to promote Sikh culture within the broader community, provide recreational and social activities, and offer support to the elderly and those in need.

The Trustees conduct an annual review of the Charity's activities to ensure they align with our mission and meet public benefit guidelines, ensuring ongoing progress in line with the principles of the Sikh faith.

Structure, governance and management

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

The Charity was registered on the 08 July 1998: Standard registration and is governed by its Constitution. Appointed Trustees are responsible for the day to day operations of the Temple.

The aim of the charity is to Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Executive Trustees
P Atwal
K Sadhra
P Uppal
R Aujla
B Johal
S Thind
S Rai
H Malhi
B Aujla
K Atwal
S Chahal
B Tumber

Holding Trustees
H Thiara
A Ghuman
G Dhesi
A Atwal

Recruitment and appointment of trustees

The Executive Committee is elected every two years by the members.The executive committee shall consists of no less than 7 or more than 13 members of which up to 10 are elected and up to 3 co-opted

The Constitution allows the committee to co-opt further members.
The trustees who served during the year are listed under "Legal and Administrative Information" .

Induction of new trustees

As part of their induction program, new Trustees are made aware of their responsibilities. This includes an introduction to the objectives, scope and policies of the Charity, the Charity Commission information on Trustees' responsibilities and a copy of the Constitution. Additional training is available to keep up with all new regulations concerning the Charity's activities.

Organisational structure and Decision making

Decision making duties are carried out by the Trustees at their regular meeting. Other ad-hoc decisions are taken by the Trustees with executive positions.

All major decisions that have financial or staffing implications are made by the Board of Trustees. Salaries and other running costs are agreed during various meetings

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Remuneration policy

All Trustees are working as Volunteers and no remuneration is paid to any of the Trustees

The Trustees report was approved by the Board of Trustees.

P S Atwal
Trustee

21 October 2026

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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 Accounting 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 year.

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 operation.

The Trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 irregularitie

INDEPENDENT EXAMINER'S REPORT

TO TRUSTEES OF GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

We report on the accounts of Guru Nanak Durbar (Sikh Temple), Erith & Belvedere for the year ended 31 December 2025 as set out on Pages 11 to 19.

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination in needed. It is our responsibility to examine the accounts under section 145 of the 2011 Act and to follow the procedures laid down in the general directions given by the charity commission under Section 145(5)(b) of the 2011 Act and to state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. 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 suchmatters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements,

   to keep accounting records in accordance with section 130 of the 2011 Act: and

   to prepare accounts which accord with the accounting records and comply withthe accounting requirements of the 2011 Act have not been met: or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HNS Partnership

HNS Partnership Limited
116 Hythe Avenue
Bexleyheath
Kent
DA7 5NJ

21 October 2026

INDEPENDENT EXAMINER'S REPORT

TO TRUSTEES OF GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestrictd funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations	3	491483	0	491483	912969	0	912969
Other Income	4	16800	0	16800	13031	0	13031
Total income		508283	0	508283	926000	0	926000
Expenditure on:							
Charitable activities	5	440601	0	440601	1462741	32213	1494954
Total expenditure		440601	0	1494954	1462741	32213	1494954
Net income and movement in funds		67682	0	67682	-536741	-32213	-568954
Reconciliation of funds:							
Fund balances at 1 January 2025		3159848	0	3159848	3696589	32213	3728802
Fund balances at 31 December 2025		3227530	0	3227530	3159848	0	3159848

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		3,079,042		3,068,812
Current assets					
Cash at bank and in hand		160,813		103,361	
Creditors: amounts falling due within one year	**12**	12,325		12,325	
Net current assets			148,488		91,036
Total assets less current liabilities			3,227,530		3,159,848
The funds of the Charity					
Restricted income funds	**13**		-		-
Unrestricted funds	**14**		3,227,530		3,159,848
			3,227,530		3,159,848

The financial statements were approved by the Trustees on 21 October 2026

P S Atwal
Trustee

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**18**		186,486		737,006
Investing activities					
Freehold Building Improvements		(129,034)		(724,162)	
Net cash used in investing activities			(129,034)		(724,162)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			57,452		12,844
Cash and cash equivalents at beginning of year			103,361		90,517
Cash and cash equivalents at end of year			160,813		103,361

1 Accounting policies

Charity information

Guru Nanak Durbar (Sikh Temple), Erith & Belvedere, Kent is a Charity organisation registered with the Charity Commission for England and Wales, Charity number: 1070449. The registered office is 31 Mitchell close, Belvedere, Kent DA17 6AA.

Principal activity is to Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity is able to fund its operational costs and meet its liabilities, through utilisation of existing cash resources and with continued support from donations.

The Charity is therefore dependant upon voluntary donors for continuing financial support.
As at 31 December 2025, the charity's net deficit was £568,954 (2024: surplus £690,522). The charity's total assets less liabilities were £3,159,848 (2024: £3,728,802).

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1 Accounting policies **(Continued)**

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations and Gift Aid are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest an funds held an deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the Interest paid or payable by the bank.
Rental income represents amounts receivable from rent charged to for rooms at temple.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Land and Temple	2% over the life of the Temple - Building
Plant and equipment	25% Reducing balance method
Motor vehicles	25% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Useful economic lives of tangible assets

Management reviews the useful lives and residual values of the tangible assets on a regular basis. During the financial year, the directors determined no significant changes in the useful lives and residual values.

3 Income from donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	491,483	-	491,483	912,969	-	912,969
Donations and gifts						
Donations	491,483	-	491,483	709,968	-	709,968
Gift aid	-	-	-	203,001	-	203,001
Other	-	-	-	-	-	-
	491,483	-	491,483	912,969	-	912,969

4 Income from charitable activities

	Unrestricted Fund 2025 £	Unrestricted Fund 2024 £
Charitable Income		
Rental income	16,800	12,600
Other income	-	431
	16,800	13,031

5 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Depreciation 2025 £	Total 2025 £	Charitable Expenditure 2024 £	Depreciation 2024 £	Total 2024 £
Direct costs						
Staff costs	43,345	-	43,345	39,690	-	39,690
Depreciation and impairment	-	88,260	88,260	-	1308266	1308266
Direct charitable costs	304,874	-	304,874	143,542	-	143,542
	348,219	88,260	436,479	183,232	1308266	1491498
Share of support and governance costs (see note 6)						
Support	4,122	-	4,122	3,456	-	3,456
Governance	-	-	-	-	-	-
	352,341	88,260	440,601	186.688	1308266	1494954
Analysis by fund						
Unrestricted funds	352,341	88,260	440,601	186,688	1308266	1494954
Restricted funds	-	-	-	-	-	-
	352,341	88,260	440,601	186,688	1308266	1494954

6 Support costs allocated to activities

	2025 £	2024 £
Legal & Accountancy	-	3,024
Administration	4,122	3,456
Governance costs	-	-
	4,122	6,480
Analysed between:		
Charitable Expenditure	4,122	6,480

Governance costs relate to payments to auditors for audit fees.

Management and administration relate to printing and stationery costs and bank charges.

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	-	-
Depreciation & Impairment of owned tangible fixed assets	88260	130052

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

None of the Trustees (or any persons connected with them) were reimbursed for expenses from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Priest	3	3

Employment costs	2025	2024
	£	£
Wages and salaries	43,345	39,690

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold Land and Temple	Plant and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	3,490,267	64,860	15,500	3,570,627
Additions	67,564	61,470	-	129.034
Disposals	-	(64,860)		(64,860)
At 31 December 2025	3,557,831	61,470	15,500	3,634,801
Depreciation and impairment				
At 1 January 2025	458,960	34,316	8,539	501,815
Disposals		(34,316)		(34,316)
Depreciation & impairment	71,151	15,368	1,741	88,260
At 31 December 2025	530,111	15,368	10,280	555,759
Carrying amount				
At 31 December 2025	3,027,720	46,102	5,220	3,0790,42
At 31 December 2024	3,031,307	30,544	6,962	3,068,812

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	12,325	12,325

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	-	-	-	-

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	32,213	-	(32,213)	-

The Restricted funds relate to specific donations received for the Temple's building fund.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	3,159,548	508,283	440,601	3,159,84

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	3,696,589	926,000	1,462,741	3,159,848

15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	3,079,042	-	3,079,042
Current assets/(liabilities)	148,488		148,488
	3,159,848	-	3,159,848

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	3,068,812	-	3,068,812
Current assets/(liabilities)	91,036	-	91,036
	3,159,848	-	3,159,848

16 Capital commitments

	2025	2024
	£	£
Temple construction	1,250,000	1,250,000

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Cash generated from operations

	2025	2024
	£	£
Surplus (Deficit) for the year	67,662	(568,954)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	88,620	1,300,522
Movements in working capital:		
(Decrease)/increase in creditors	30,204	5,438
Cash generated from operations	186,486	737,006

19 Analysis of changes in net funds

The Charity had no debt during the year.

20 Comparative Information

Comparative figures for the prior period have been reclassified to align with the current period's presentation format. This reclassification ensures consistency and clarity in the financial statements.