

The Charity Registration Number is :- 512762

Guru Arjan Dev Gurdwara Sikh Temple

Report and Accounts

31 December 2020



# Guru Arjan Dev Gurdwara Sikh Temple

## Report and accounts for the year ended 31 December 2020

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**Guru Arjan Dev Gurdwara Sikh Temple**

**Trustees' Annual Report for the year ended 31 December 2020**

The Trustees present their Report and Accounts for the year ended 31 December 2020.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is:- Guru Arjan Dev Gurdwara Sikh Temple.

The charity is also known by its operating name, Guru Arjan Dev Gurdwara Sikh Temple.

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 512762.

The charity does not operate in any overseas jurisdictions.

***Legal structure of the charity***

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Stanhope Street  
Derby, Derbyshire,  
DE23 6QJ  
Telephone 01332 776872  
Email Address [gadderby@hotmail.co.uk](mailto:gadderby@hotmail.co.uk) Web address <http://www.gadgurdwara.com>

**The Trustees in office on the date the report was approved were:-**

Mr Nachhatar Singh  
Mr Hardev Singh Sandhu  
Mr Jaspal Singh Nanuwan  
Mr Gian Nagra

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

**Objects and activities of the charity**

***The purposes of the charity as set out in its governing document.***

The principal activities of the Charity in the year under review were the worship of God and promotion of the Sikh religion through social, cultural and sporting activities.

***The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.***

The Gurdwara is open to all members of the community where they can worship, attend our regular classes such as punjabi, sport events, trips and also take part in our free langar service offered to all.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**Guru Arjan Dev Gurdwara Sikh Temple**  
**Trustees' Annual Report for the year ended 31 December 2020**

**The main achievements and performance of the charity during the year.**

The Charity has successfully achieved its aims and objectives outlined in the Trust Deed and constitution and continues to further these activities

The Management Trustees consider the state of affairs to be satisfactory

**Fundraising activities during the year.**

The charity's principal source of income is voluntary donations from congregations. Other sources include hall bookings for weddings, trips and money boxes.

**The difference the charity's achievements and performance during the has made to the beneficiaries of the charity and wider society.**

Due to the outbreak of the Coronavirus pandemic, the Gurdwara had to be closed for certain periods within the year. However, we took the opportunity to further serve our community by firstly continuing our free langar service and also delivering food to those who were vulnerable. The donations made specifically for the food donations were in excess of £13,342 and the remainder of food costs were from the general donations

**Expenditure incurred in the year in order to raise income in the future.**

**Structure, governance and management of the charity**

**The methods used to recruit and appoint new charity trustees.**

The board of trustees consists of 4 members elected by the executive committee. New board of trustees may be elected on recommendation of the executive committee, to be endorsed by the Sikh congregation at the annual general meeting.

**Financial review**

**The charity's financial position at the end of the year ended 31 December 2020**

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|  | 2020<br>£        | 2019<br>£        |
|--|------------------|------------------|
| <b>Net income</b>  | (64,692)         | 24,248           |
| Unrestricted Revenue Funds<br>available for the general purposes<br>of the charity | 2,711,025        | 2,775,717        |
| <b>Total Funds</b>   | <u>2,711,025</u> | <u>2,775,717</u> |

**Financial review of the position at the reporting date, 31 December 2020 .**

The trustees consider the financial performance by the charity during the year to have been satisfactory. This year we had a big fall in donations due to the Coronavirus. The Gurdwara was closed to the public for a large part of 2020 hence our donations fell from £475,103 to £199,973. We received a total of £89,950 from the Government Job Retention Scheme to cover the staff wages.

We had a loss of £64,692 which is a decrease in profit by £88,940 compared to the previous year. This is significantly due to the depreciation in assets as that amounts to £111,667 - mainly the gym equipment and on fixtures and fittings

Our expenses decreased by £169,459 significantly due to the pandemic and the service at the Gurdwara not being fully functional in the year.

Looking at our balance sheet, we have an increase of £13,174 in liabilities due to the December 2020 wages being paid in January upon receiving the furlough amount from HMRC. We also had an extension on the loan we have with NatWest. We were allowed a 12 month holiday period on our repayments.

**Policies on reserves.**

The charity has a policy to keep reserves at £10,000. As we are a charity reliant majorly on donations, and considering the size of the Gurdwara, we keep atleast £10,000 reserved to pay for any unexpected expenses. The board understand policy 1.23 and do not accumulate funds unnecessarily.

**Guru Arjan Dev Gurdwara Sikh Temple**  
**Trustees' Annual Report for the year ended 31 December 2020**

***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

**Details of The Independent Examiner**

Zain Inteyaz MAAT  
Member of AAT  
Rana & Co Accountants Limited  
97 Walbrook Road  
Derby  
Derbyshire  
DE23 8SF

**Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019). (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

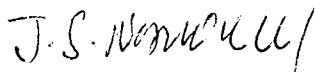
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 19 May 2022.



Mr Jaspal Singh --- President (Management Trustee)  
Trustee

## **Guru Arjan Dev Gurdwara Sikh Temple**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2020**

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 20 for the year ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## Guru Arjan Dev Gurdwara Sikh Temple

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 December 2020 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or  
the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Zain Imteyaz MAAT - Independent Examiner  
Accountant  
Rana & Co Accountants Limited  
97 Walbrook Road  
Derby  
Derbyshire  
DE23 8SF

This report was signed on 19 May 2022

Guru Arjan Dev Gurdwara Sikh Temple - Statement of Financial Activities for the year ended 31 December 2020

*Statement of Financial Activities for the year ended 31 December 2020*

|                                      | SORP Ref     | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------|-------------------------------|--------------------------|------------------------|
|                                      |              | 2020                            | 2020                          | 2020                     | 2019                   |
|                                      |              | £                               | £                             | £                        | £                      |
| <b>Income &amp; Endowments from:</b> |              |                                 |                               |                          |                        |
| Donations & Legacies                 | A1           | 307,386                         | -                             | 307,386                  | 518,855                |
| Investments                          | A4           | 14,116                          | -                             | 14,116                   | 25,036                 |
| <b>Total income</b>                  | <b>A</b>     | <b>321,502</b>                  | <b>-</b>                      | <b>321,502</b>           | <b>543,891</b>         |
| <b>Expenditure on:</b>               |              |                                 |                               |                          |                        |
| Raising funds                        | B1           | 240,565                         | -                             | 240,565                  | 180,369                |
| Charitable activities                | B2           | 145,629                         | -                             | 145,629                  | 375,284                |
| <b>Total expenditure</b>             | <b>B</b>     | <b>386,194</b>                  | <b>-</b>                      | <b>386,194</b>           | <b>555,653</b>         |
| Net gains on investments             | B4           | -                               | -                             | -                        | 36,010                 |
| <b>Net income for the year</b>       |              | <b>(64,692)</b>                 | <b>-</b>                      | <b>(64,692)</b>          | <b>24,248</b>          |
| <b>Net income after transfers</b>    | <b>A-B-C</b> | <b>(64,692)</b>                 | <b>-</b>                      | <b>(64,692)</b>          | <b>24,248</b>          |
| <b>Net movement in funds</b>         |              | <b>(64,692)</b>                 | <b>-</b>                      | <b>(64,692)</b>          | <b>24,248</b>          |
| <b>Reconciliation of funds:-</b>     |              |                                 |                               |                          |                        |
|                                      | <b>E</b>     |                                 |                               |                          |                        |
| <b>Total funds brought forward</b>   |              | <b>2,775,717</b>                | <b>-</b>                      | <b>2,775,717</b>         | <b>2,751,469</b>       |
| <b>Total funds carried forward</b>   |              | <b>2,711,025</b>                | <b>-</b>                      | <b>2,711,025</b>         | <b>2,775,717</b>       |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**Guru Arjan Dev Gurdwara Sikh Temple - Statement of Financial Activities for the year ended 31 December 2020**

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Statement of Total Recognised Gains and Losses for the year ended 31 December 2020**

|  | 2020<br>£              | 2019<br>£              |
|--|------------------------|------------------------|
| <b>Surplus for the year :-</b>   |                        |                        |
| Net excess of income over expenditure from operations before tax                         | (64,692)               | (11,762)               |
| Realised gains on disposals of social investments which are programme related            | -                      | -                      |
| <b><i>Income from operations before tax in the Statement of Financial Activities</i></b> | <b><u>(64,692)</u></b> | <b><u>(11,762)</u></b> |
| Realised gains on the disposal of investments  | -                      | 36,010                 |
| <b><i>Surplus as shown in the Income and Expenditure account</i></b>                     | <b><u>(64,692)</u></b> | <b><u>24,248</u></b>   |
| <b>Net Movement in funds before taxation</b>   | <b><u>(64,692)</u></b> | <b><u>24,248</u></b>   |
| <b>Funds generated in the year as shown on Statement of Financial Activities</b>         | <b><u>(64,692)</u></b> | <b><u>24,248</u></b>   |

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Guru Arjan Dev Gurdwara Sikh Temple - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-**

|  | 2020<br>£               | 2019<br>£               |
|--|-------------------------|-------------------------|
| Funds generated in the year as detailed in the SOFA          | (64,692)                | 24,248                  |
| Resources applied on functional fixed assets                 | (120,406)               | (502,413)               |
| Other applications of funds                                  | -                       | -                       |
| <b>Net resources available to fund charitable activities</b> | <b><u>(185,098)</u></b> | <b><u>(478,165)</u></b> |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**Guru Arjan Dev Gurdwara Sikh Temple - Statement of Financial Activities for the year ended 31 December 2020**

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 December 2020**

**Revenue accumulated funds**

|  | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Last year<br>Total Funds<br>2019<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward            | 2,775,717                          | -                                | 2,775,717                   | 2,751,469                             |
| Recognised gains and losses before transfers | (64,692)                           | -                                | (64,692)                    | 24,248                                |
|  | <u>2,711,025</u>                   | -                                | <u>2,711,025</u>            | <u>2,775,717</u>                      |
| <b>Closing revenue funds</b>                 | <u>2,711,025</u>                   | -                                | <u>2,711,025</u>            | <u>2,775,717</u>                      |

**Summary of funds**

|                           | Unrestricted<br>and<br>Designated funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Last Year<br>Total Funds<br>2019<br>£ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 2,711,025  | -                                | 2,711,025                   | 2,775,717                             |

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Guru Arjan Dev Gurdwara Sikh Temple - Statement of Financial Activities for the year ended 31 December 2020**

**Guru Arjan Dev Gurdwara Sikh Temple  
Income and Expenditure Account for the year ended 31 December 2020 as required by the  
Companies Act 2006**

|  | 2020<br>£              | 2019<br>£             |
|--|------------------------|-----------------------|
| <b>Income</b>  |                        |                       |
| Income from operations   | 291,720                | 483,424               |
| Realised Gains on the disposal of investments                                  | -                      | 36,010                |
| Refunds from HMRC on gift aided donations                                      | 15,666                 | 35,431                |
| Investment income and interest   |                        |                       |
| Income from investments, other than interest receivable                        | 14,008                 | 24,979                |
| Interest receivable  | 108                    | 57                    |
| <b>Gross income in the year before exceptional items</b>                       | <b><u>321,502</u></b>  | <b><u>579,901</u></b> |
| <b>Gross income in the year including exceptional items</b>                    | <b><u>321,502</u></b>  | <b><u>579,901</u></b> |
| <b>Expenditure</b>   |                        |                       |
| Charitable expenditure, excluding depreciation and amortisation                | 18,509                 | 256,116               |
| Depreciation and amortisation  | 111,667                | 106,378               |
| Fundraising costs  | 240,565                | 180,369               |
| Interest payable   | 15,453                 | 12,790                |
| Realised losses on disposals of social investments which are programme related | -                      | -                     |
| <b>Total expenditure in the year</b>   | <b><u>386,194</u></b>  | <b><u>555,653</u></b> |
| <b>Net income before tax in the financial year</b>                             | <b>(64,692)</b>        | <b>24,248</b>         |
| Tax on surplus on ordinary activities  | -                      | -                     |
| <b>Net income after tax in the financial year</b>                              | <b><u>(64,692)</u></b> | <b><u>24,248</u></b>  |
| <b>Retained surplus for the financial year</b>                                 | <b><u>(64,692)</u></b> | <b><u>24,248</u></b>  |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**Guru Arjan Dev Gurdwara Sikh Temple - Balance Sheet as at 31 December 2020**

|   | SORP |     | 2020             | 2019             |
|---|------|-----|------------------|------------------|
|   | Note | Ref | £                | £                |
| <b>Fixed assets</b>                                     |      | A   |                  |                  |
| Tangible assets   | 11   | A2  | 2,821,545        | 2,812,806        |
| Investments held as fixed assets                        | 12   | A4  | 147,399          | 147,399          |
| <b>Total fixed assets</b>                               |      |     | <b>2,968,944</b> | <b>2,960,205</b> |
| <b>Current assets</b>                                   |      | B   |                  |                  |
| Debtors   | 13   | B2  | 15,262           | 15,137           |
| Cash at bank and in hand                                |      | B4  | 141,211          | 201,588          |
| <b>Total current assets</b>                             |      |     | <b>156,473</b>   | <b>216,725</b>   |
| <b>Creditors: amounts falling due within one year</b>   | 14   | C1  | <b>(55,381)</b>  | <b>(38,427)</b>  |
| <b>Net current assets</b>                               |      |     | <b>101,092</b>   | <b>178,298</b>   |
|   |      |     | <b>3,070,036</b> | <b>3,138,503</b> |
| <b>Net assets</b>                                       |      |     |                  |                  |
| Creditors: amounts falling due after more than one year | 15   | C2  | (359,011)        | (362,786)        |
| <b>The total net assets of the charity</b>              |      |     | <b>2,711,025</b> | <b>2,775,717</b> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

**Restricted funds**

-

**Unrestricted Funds**

|                            |    |    |                  |                  |
|----------------------------|----|----|------------------|------------------|
| Unrestricted Revenue Funds | 18 | D3 | 2,711,025        | 2,775,717        |
|                            |    |    | 2,711,025        | 2,775,717        |
| <b>Designated Funds</b>    |    |    |                  |                  |
| <b>Total charity funds</b> |    |    | <b>2,711,025</b> | <b>2,775,717</b> |

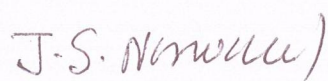
## Guru Arjan Dev Gurdwara Sikh Temple - Balance Sheet as at 31 December 2020

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



**Mr Jaspal Singh — President (Management Trustee)**

Trustee

Approved by the board of trustees on 19 May 2022

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 December 2020**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

##### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

#### Fixed Asset Investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual their estimated useful lives.

|                     |                          |
|---------------------|--------------------------|
| Freehold premises   | 2 % on cost              |
| Plant and machinery | 25 % on reducing balance |
| Motor vehicles      | 25 % on reducing balance |

#### Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

#### Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

#### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

#### Fund Accounting

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

We have no designated funds.

We have no restricted funds.

There are no endowment funds.

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

The charity has received a few loans to cover the cost of the expansion of the Gurdwara and the building of the car park. There is currently £397,000 owed to NatWest, which is repaid in installments of £2,931.83 per month. Taking into account the assets owned by the charity, we are in a very strong position to meet repayments.

#### 5 Net surplus before tax in the financial year

|   | 2020    | 2019    |
|---|---------|---------|
|   | £       | £       |
| The net surplus before tax in the financial year is stated after charging:- |         |         |
| Depreciation of owned fixed assets  | 111,667 | 106,378 |
| Pension costs   | 1,820   | 2,947   |

#### 6 Interest payable

|               | 2020   | 2019   |
|---------------|--------|--------|
|               | £      | £      |
| Loan interest | 15,453 | 12,790 |

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

#### 7 Investment gains

|  |          |          |          |               |
|--|----------|----------|----------|---------------|
| Investment properties                      | -        | -        | -        | 36,010        |
| <b>Total realised and unrealised gains</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>36,010</b> |

All the gains and losses in the prior year was unrestricted.

#### *Prior year*

|  | Prior Year<br>Unrestricted<br>Funds<br>2019<br>£ | Prior Year<br>Restricted<br>Funds<br>2019<br>£ | Prior Year<br>Total Funds<br>2019<br>£ |
|--|--|--|--|
| <b>Realised gains/(losses)</b>             |  |  |  |
| Investment properties                      | 36,010   | -  | 36,010                                 |
| <b>Total realised gains/(losses)</b>       | <b>36,010</b>                                    | <b>-</b>                                       | <b>36,010</b>                          |
| <b>Total realised and unrealised gains</b> | <b>36,010</b>                                    | <b>-</b>                                       | <b>36,010</b>                          |

#### 8 The contribution of volunteers

The Charity currently has a governing board of four Trustees all of whom are volunteers.

#### 9 Staff costs and emoluments

| Salary costs   | 2020<br>£      | 2019<br>£      |
|--|----------------|----------------|
| Gross Salaries excluding trustees and key management personnel | 148,768        | 178,961        |
| Employer's National Insurance for all staff                    | 8,755          | 9,751          |
| Employer's contribution to defined benefit pension schemes     | 1,820          | 2,947          |
| <b>Total salaries, wages and related costs</b>                 | <b>159,343</b> | <b>191,659</b> |

| <b>Numbers of full time employees or full time equivalents</b> | 2020 | 2019 |
|--|------|------|
| The average number of total staff employed in the year was     | 9    | 9    |

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

#### 11 Tangible fixed assets

|                            | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total            |
|----------------------------|-----------------------|----------------------|-------------------|------------------|
|                            | £                     | £                    | £                 | £                |
| <b>Current Year</b>        |                       |                      |                   |                  |
| <b>Cost</b>                |                       |                      |                   |                  |
| At 1 January 2020          | 3,307,690             | 290,283              | 23,088            | 3,621,061        |
| Additions                  | 64,156                | 56,250               | -                 | 120,406          |
| <b>At 31 December 2020</b> | <b>3,371,846</b>      | <b>346,533</b>       | <b>23,088</b>     | <b>3,741,467</b> |
| <b>Depreciation</b>        |                       |                      |                   |                  |
| At 1 January 2020          | 615,556               | 169,755              | 22,944            | 808,255          |
| Charge for the year        | 67,437                | 44,194               | 36                | 111,667          |
| <b>At 31 December 2020</b> | <b>682,993</b>        | <b>213,949</b>       | <b>22,980</b>     | <b>919,922</b>   |
| <b>Net book value</b>      |                       |                      |                   |                  |
| <b>At 31 December 2020</b> | <b>2,688,853</b>      | <b>132,584</b>       | <b>108</b>        | <b>2,821,545</b> |
| <b>At 31 December 2019</b> | <b>2,692,134</b>      | <b>120,528</b>       | <b>144</b>        | <b>2,812,806</b> |
| <b>Prior Year</b>          |                       |                      |                   |                  |
| <b>Cost</b>                |                       |                      |                   |                  |
| 01 January 2019            | 2,784,945             | 144,169              | 23,088            | 2,952,202        |
| Additions                  | 137,662               | 28,784               | -                 | 166,446          |
| <b>01 January 2020</b>     | <b>2,922,607</b>      | <b>172,953</b>       | <b>23,088</b>     | <b>3,118,648</b> |
| <b>Depreciation</b>        |                       |                      |                   |                  |
| 01 January 2019            | 490,950               | 115,121              | 22,832            | 628,903          |
| Charge for the year        | 58,452                | 14,458               | 64                | 72,974           |
| <b>01 January 2020</b>     | <b>549,402</b>        | <b>129,579</b>       | <b>22,896</b>     | <b>701,877</b>   |
| <b>Net book value</b>      |                       |                      |                   |                  |
| <b>01 January 2020</b>     | <b>2,373,205</b>      | <b>43,374</b>        | <b>192</b>        | <b>2,416,771</b> |
| <b>01 January 2019</b>     | <b>2,293,995</b>      | <b>29,048</b>        | <b>256</b>        | <b>2,323,299</b> |

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

#### 12 Investments held as fixed assets

|  | Investments<br>in<br>subsidiaries | Listed<br>investments | Other<br>Classes of<br>Investment | Total          |
|--|-----------------------------------|-----------------------|-----------------------------------|----------------|
|  | £                                 | £                     | £                                 | £              |
| <b>Carrying values of investments</b>                  |                                   |                       |                                   |                |
| At 1 January 2020                                      | -                                 | -                     | 147,399                           | 147,399        |
| <b>At 31 December 2020</b>                             | <u>-</u>                          | <u>-</u>              | <u>147,399</u>                    | <u>147,399</u> |
| <b>Analysis between fair value and historical cost</b> |                                   |                       |                                   |                |
| Investments as above held at fair value                | -                                 | -                     | 147,399                           | 147,399        |

#### Analysis of Other Classes of Investment

|  | Included at<br>historical<br>cost, less<br>write down | Included at<br>fair value | Total   |
|--|---|---------------------------|---------|
|  | £   | £                         | £       |
| <b>Summary of other classes of investments at 31 December 2020</b> |   |                           |         |
| Cash or cash equivalents   | -   | 147,399                   | 147,399 |

The committee of management is of the opinion that the current market value of the investment properties held by the charity are not materially different to the cost price; therefore no revaluation adjustment has been made.

#### 13 Debtors

|               | 2020   | 2019   |
|---------------|--------|--------|
|               | £      | £      |
| Other debtors | 15,262 | 15,137 |

#### 14 Creditors: amounts falling due within one year

|                               | 2020          | 2019          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Bank loans and overdrafts     | 39,385        | 35,182        |
| Trade creditors               | 11,853        | -             |
| PAYE, NIC VAT and other taxes | 3,796         | 2,750         |
| Other creditors               | 347           | 495           |
|                               | <u>55,381</u> | <u>38,427</u> |

#### 15 Creditors: amounts falling due after one year

|                           | 2020    | 2019    |
|---------------------------|---------|---------|
|                           | £       | £       |
| Bank loans and overdrafts | 359,011 | 362,786 |

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

| 16 Income and Expenditure account summary | 2020<br>£        | 2019<br>£        |
|---|------------------|------------------|
| At 1 January 2020                         | 2,775,717        | 2,751,469        |
| Surplus after tax for the year            | (64,692)         | 24,248           |
| At 31 December 2020                       | <u>2,711,025</u> | <u>2,775,717</u> |

### 17 Particulars of how particular funds are represented by assets and liabilities

| At 31 December 2020            | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>Funds<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Tangible Fixed Assets          | 2,821,545                  | -                        | -                        | 2,821,545           |
| Investments at valuation:-     |                            |                          |                          |                     |
| <i>Fixed asset investments</i> | 147,399                    | -                        | -                        | 147,399             |
| Current Assets                 | 156,473                    | -                        | -                        | 156,473             |
| Current Liabilities            | (55,381)                   | -                        | -                        | (55,381)            |
| Long Term Liabilities          | (359,011)                  | -                        | -                        | (359,011)           |
|                                | <u>2,711,025</u>           | <u>-</u>                 | <u>-</u>                 | <u>2,711,025</u>    |

## Guru Arjan Dev Gurdwara Sikh Temple

### Notes to the Accounts for the year ended 31 December 2020

| At 1 January 2020          | Unrestricted funds | Designated funds | Restricted funds | Total Funds      |
|----------------------------|--------------------|------------------|------------------|------------------|
|                            | £                  | £                | £                | £                |
| Tangible Fixed Assets      | 2,812,806          | -                | -                | 2,812,806        |
| Investments at valuation:- |                    |                  |                  |                  |
| Fixed asset investments    | 147,399            | -                | -                | 147,399          |
| Current Assets             | 216,725            | -                | -                | 216,725          |
| Current Liabilities        | (38,427)           | -                | -                | (38,427)         |
| Long Term Liabilities      | (362,786)          | -                | -                | (362,786)        |
|                            | <b>2,775,717</b>   | <b>-</b>         | <b>-</b>         | <b>2,775,717</b> |

### 18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

|  | Funds brought forward from 2019 | Movement in funds in 2020 | Transfers between funds in 2020 | Funds carried forward to 2021 |
|--|---------------------------------|---------------------------|---------------------------------|-------------------------------|
|  | £                               | See Note 19<br>£          | See Note 0<br>£                 | £                             |
| <b>Unrestricted and designated funds:-</b>     |                                 |                           |                                 |                               |
| Unrestricted Revenue Funds                     | 2,775,717                       | (64,692)                  | -                               | 2,711,025                     |
| <b>Total unrestricted and designated funds</b> | <b>2,775,717</b>                | <b>(64,692)</b>           | <b>-</b>                        | <b>2,711,025</b>              |
| <b>Restricted funds:-</b>                      |                                 |                           |                                 |                               |
| Unrestricted Revenue Funds                     | 2,721,057                       | -                         | -                               | 2,721,057                     |
| <b>Total restricted funds</b>                  | <b>2,721,057</b>                | <b>-</b>                  | <b>-</b>                        | <b>2,721,057</b>              |
| <b>Total charity funds</b>                     | <b>5,496,774</b>                | <b>(64,692)</b>           | <b>-</b>                        | <b>5,432,082</b>              |

### 19 Analysis of movements in funds over the year as shown in Note 18

|  | Income    | Expenditure | Other Gains & Losses | Movement in funds |
|--|-----------|-------------|----------------------|-------------------|
|  | 2020<br>£ | 2020<br>£   | 2020<br>£            | 2020<br>£         |
| <b>Unrestricted and designated funds:-</b> |           |             |                      |                   |
| Unrestricted Revenue Funds                 | 321,502   | (386,194)   | -                    | (64,692)          |

### 20 The purposes for which the funds

#### Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

### 21 Ultimate controlling party

The charity is under the control of its legal members.

Guru Arjan Dev Gurdwara Sikh Temple

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

22 Donations, Grants and Legacies

|   | Current year<br>Unrestricted<br>Funds<br>2020<br>£ | Current year<br>Restricted<br>Funds<br>2020<br>£ | Current year<br>Total Funds<br>2020<br>£ | Prior Year<br>Total Funds<br>2019<br>£ |
|---|--|--|--|--|
| Donations and gifts from individuals              |  |  |  |  |
| Refunds from HMRC on gift aided donations         | 15,666   | -  | 15,666                                   | 35,431                                 |
| General Fund                                      | 186,631  | -  | 186,631                                  | 475,103                                |
| <b>Total donations and gifts from individuals</b> | <b>202,297</b>                                     | <b>-</b>   | <b>202,297</b>                           | <b>510,534</b>                         |

|  | Current year<br>Unrestricted<br>Funds<br>2020<br>£ | Current year<br>Restricted<br>Funds<br>2020<br>£ | Current year<br>Total Funds<br>2020<br>£ | Prior Year<br>Total Funds<br>2019<br>£ |
|--|--|--|--|--|
| Revenue grants from government and public bodies |  |  |  |  |
| HMRC CJRS  | 82,950   | -  | 82,950                                   | -                                      |
| <b>Total public sector revenue grants</b>        | <b>82,950</b>                                      | <b>-</b>   | <b>82,950</b>                            | <b>-</b>                               |

|                                       | Current year<br>Unrestricted<br>Funds<br>2020<br>£ | Current year<br>Restricted<br>Funds<br>2020<br>£ | Current year<br>Total Funds<br>2020<br>£ | Prior Year<br>Total Funds<br>2019<br>£ |
|---------------------------------------|--|--|--|--|
| Membership subscriptions as donations | 8,797  | -  | 8,797                                    | 8,321                                  |

|  | Current year<br>Unrestricted<br>Funds<br>2020<br>£ | Current year<br>Restricted<br>Funds<br>2020<br>£ | Current year<br>Total<br>Funds<br>2020<br>£ | Prior Year<br>Total<br>Funds<br>2019<br>£ |
|--|--|--|---|---|
| Donations for Food (Covid-19)              |  |  |   |   |
| General Fund                               | 13,342   | -  | 13,342                                      | -   |
| <b>Total Donations for Food (Covid-19)</b> | <b>13,342</b>                                      | <b>-</b>   | <b>13,342</b>                               | <b>-</b>                                  |

|  |                |          |                |                |
|--|----------------|----------|----------------|----------------|
| <b>Total Donations, Grants and Legacies</b>    |                |          |                |                |
| <b>Total Donations, Grants and Legacies</b> A1 | <b>307,386</b> | <b>-</b> | <b>307,386</b> | <b>518,855</b> |

23 Investment income

|                                   | Current year<br>Unrestricted<br>Funds<br>2020<br>£ | Current year<br>Restricted<br>Funds<br>2020<br>£ | Current year<br>Total Funds<br>2020<br>£ | Prior Year<br>Total Funds<br>2019<br>£ |
|-----------------------------------|--|--|--|--|
| Property Rental Income            | 14,008   | -  | 14,008                                   | 24,979                                 |
| Bank Interest Receivable          | 108  | -  | 108                                      | 57                                     |
| <b>Total investment income</b> A4 | <b>14,116</b>                                      | <b>-</b>   | <b>14,116</b>                            | <b>25,036</b>                          |

24 Expenditure on charitable activities - Direct spending

| <i>Current Year</i>                   | Current year<br>Unrestricted<br>Funds<br>2020<br>£ | Current year<br>Restricted<br>Funds<br>2020<br>£ | Current year<br>Total Funds<br>2020<br>£ | Prior Year<br>Total Funds<br>2019<br>£ |
|---------------------------------------|--|--|--|--|
| Gross wages and salaries - charitable | 148,768  | -  | 148,768                                  | 176,720                                |

**Guru Arjan Dev Gurdwara Sikh Temple**

**Detailed analysis of Income and expenditure for the year ended 31 December 2020 as required by the SORP 2015**

|   |            |                |          |                |                |
|---|------------|----------------|----------|----------------|----------------|
| Employers' NI - Charitable activities                 | 8,755      | -              | 8,755    | 9,751          |                |
| Defined benefit pension costs - charitable activities | 1,820      | -              | 1,820    | 2,947          |                |
| Temporary Staff - Charitable Activities               | -          | -              | -        | 2,241          |                |
| Travel and Subsistence - Charitable                   | 1,234      | -              | 1,234    | 1,066          |                |
| Free kitchen (langar) expenses                        | 39,825     | -              | 39,825   | 110,927        |                |
| Festival and tournament exps                          | 1,902      | -              | 1,902    | 11,128         |                |
| Donations   | 6,536      | -              | 6,536    | 1,000          |                |
| Recruitment   | 980        | -              | 980      | 480            |                |
| <b>Total direct spending</b>                          | <b>B2a</b> | <b>209,820</b> | <b>-</b> | <b>209,820</b> | <b>316,260</b> |

Guru Arjan Dev Gurdwara Sikh Temple

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

25 Support costs for charitable activities

| <i>Current Year</i>  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|  | 2020                                  | 2020                                | 2020                        | 2019                      |
|  | £                                     | £                                   | £                           | £                         |
| <b>Premises Expenses</b>   |                                       |                                     |                             |                           |
| Rates and water charges  | (6,193)                               | -                                   | (6,193)                     | 12,887                    |
| Room Hire  | -                                     | -                                   | -                           | 1,846                     |
| Light heat and power   | 27,961                                | -                                   | 27,961                      | 60,777                    |
| Premises repairs, renewals and maintenance   | 14,243                                | -                                   | 14,243                      | 19,860                    |
| Property insurance   | 6,861                                 | -                                   | 6,861                       | 8,382                     |
| Security   | -                                     | -                                   | -                           | 8,243                     |
| <b>Administrative overheads</b>  |                                       |                                     |                             |                           |
| Telephone, fax and internet  | 1,160                                 | -                                   | 1,160                       | 1,388                     |
| Postage and stationary   | 97                                    | -                                   | 97                          | 1,705                     |
| Software licences and expenses   | 449                                   | -                                   | 449                         | 434                       |
| Sundry expenses  | 335                                   | -                                   | 335                         | -                         |
| <b>Professional fees paid to advisors other than the auditor or examiner</b>               |                                       |                                     |                             |                           |
| Accountancy fees other than examination or audit fees                                      | -                                     | -                                   | -                           | 810                       |
| Legal fees   | 1,866                                 | -                                   | 1,866                       | 621                       |
| <b>Financial costs</b>   |                                       |                                     |                             |                           |
| Bank charges   | 1,303                                 | -                                   | 1,303                       | 3,273                     |
| Loan interest  | 15,453                                | -                                   | 15,453                      | 12,790                    |
| Depreciation & Amortisation in total for   | 111,667                               | -                                   | 111,667                     | 106,378                   |
| <b>Support costs before reallocation</b>   | <b>175,202</b>                        | <b>-</b>                            | <b>175,202</b>              | <b>239,393</b>            |
| <b>Less support costs reallocated to specific activities</b>                               |                                       |                                     |                             |                           |
| To costs of raising funds  | (239,393)                             | -                                   | (239,393)                   | (180,369)                 |
| <b>Total support costs - Current Year</b>  | <b>(64,191)</b>                       | <b>-</b>                            | <b>(64,191)</b>             | <b>59,024</b>             |
|  |                                       |                                     |                             | -                         |
| The basis of allocation of costs between activities is described under accounting policies |                                       |                                     |                             | (180,369)                 |
|  |                                       |                                     |                             | -                         |
| All the expenditure in the prior year was unrestricted.                                    |                                       |                                     |                             |                           |
| <b>Administrative overheads</b>  |                                       |                                     |                             |                           |

The basis of allocation of costs between activities is described under accounting policies

Guru Arjan Dev Gurdwara Sikh Temple

Detailed analysis of Income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

26 Total Charitable expenditure

|                                     |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| <i>Current Year</i>                 |            | 2020                                  | 2020                                | 2020                        | 2019                      |
|                                     |            | £                                     | £                                   | £                           | £                         |
| Total direct spending               | <b>B2a</b> | 209,820                               | -                                   | <b>209,820</b>              | <b>316,260</b>            |
| Total support costs                 | <b>B2d</b> | (64,191)                              | -                                   | <b>(64,191)</b>             | <b>59,024</b>             |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>145,629</b>                        | <b>-</b>                            | <b>145,629</b>              | <b>375,284</b>            |

All the expenditure in the prior year was unrestricted.

|                                     |            | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |
|-------------------------------------|------------|-------------------------------------|-----------------------------------|---------------------------|
| <i>Prior Year</i>                   |            | 2019                                | 2019                              | 2019                      |
|                                     |            | £                                   | £                                 | £                         |
| Total direct spending               | <b>B2a</b> | 316,260                             | -                                 | <b>316,260</b>            |
| Total support costs                 | <b>B2d</b> | 59,024                              | -                                 | <b>59,024</b>             |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>375,284</b>                      | <b>-</b>                          | <b>375,284</b>            |

27 Expenditure on raising funds and costs of investment management

|                                |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------|-----------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| <i>Current Year</i>            |           | 2020                                  | 2020                                | 2020                        | 2019                      |
|                                |           | £                                     | £                                   | £                           | £                         |
| Investment management costs    |           | 1,172                                 | -                                   | <b>1,172</b>                | -                         |
| Reallocated from support costs |           | 239,393                               | -                                   | <b>239,393</b>              | <b>180,369</b>            |
| <b>Total fundraising costs</b> | <b>B1</b> | <b>240,565</b>                        | <b>-</b>                            | <b>240,565</b>              | <b>180,369</b>            |

All the expenditure in the prior year was unrestricted.