

CHARITY REGISTRATION NUMBER: 515438

GURU NANAK GURDWARA WARRINGTON

Unaudited Financial Statements

30 June 2024

**Saghir Ahmad MBA FAIA
Independent Examiner
2nd Floor
33 Bent Street
Manchester
M8 8NW**

GURU NANAK GURDWARA WARRINGTON

Financial Statements

Year ended 30 JUNE 2024

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GURU NANAK GURDWARA WARRINGTON
Reference and Administrative Details

Year ended 30 JUNE 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

Reference and administrative details

Registered charity name GURU NANAK GURDWARA WARRINGTON

Charity registration number 515438

Principal office DOVER ROAD
LATCHFORD
WARRINGTON
WA4 1NM

The Trustees

Mr D S Johal
Mr P Singh
Mr K S Dhillon
Mr H S Toor
Mr P S Sekhon (Resigned 22 December 2023)

The volunteers

Mr P Singh (Langer seva)
Mr C Singh (Langar seva)
Mr R S Khanijau (Building maintenance)
Mr M Singh (Health Safety)
Mr P S Sidhu (Main hall control)
Mr G Singh (Secretary)(Communications/stage)
Mr K S Dhaliwal (Stage)
Mr B S Gill (Langer shopping/education)

Extra committee members

Mr Amanider Singh
Mr Jaswant Singh
Mr Gurpreet Singh
Mr Gurdev Singh
Mr Gurinder Singh
Mr Mandeep Singh Sohail

GURU NANAK GURDWARA WARRINGTON
Reference and Administrative Details

Year ended 30 JUNE 2024

Reference and administrative details (*continued*)

Independent examiner

Saghir Ahmad MBA FAIA
2nd Floor
33 Bent Street
Manchester
M8 8NW

GURU NANAK GURDWARA WARRINGTON

Trustees' Annual Report (continued)

Year ended 30 JUNE 2024

Structure, governance and management

The charity is governed by its constitution and the Trustees are responsible for the administration and investment policy of the Charity. The Trustees are appointed and removed by the Sadh Sangat (Community).

A Managing Committee of members is appointed by the Sadh Sangat to manage the day to day operations. There are sub committees set up to cover building development and maintenance, youth related activities, women social welfare, religious and Punjabi education.

Objectives and activities

The objective of the charity to be the furtherance of Sikh religion in accordance with the teachings of Sir Guru Granth Sahib. Whilst the primary objective of the charity is to enable those of a Sikh heritage and Sikh commitment to share a place of worship, Sangat (Congregation) and langar (communal kitchen and food), the GNG prides itself on being able to extend its building and its volunteers time to all members of the Warrington community and neighbouring towns.

- 1) **Practice of Sikhism:** to provide facilities to enable followers of the Sikh religion to practice their faith in a convenient and conducive environment in accordance to Sikh Gurmata i.e. the principles and rules laid down by the ten Gurus and Sir Guru Granth Sahib (the holy scriptures).
- 2) **Celebration of Sikhism and Sikh Beliefs:** to hold key events to highlight events of the Sikh calendar.
- 3) **Focus on education and sports:** ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities of sport and the distribution of non-faith information and education.
- 4) **Community Focus and Public Benefit:** Focus on the community integration and diversity.
- 5) **Improve the GNG facilities:** increase the facilities and capacity of the building.

Public Benefit

The trustees and the management committee have had due regard to the Charity Commission's guidance on public benefit. In particular GNG has provided public benefit in relation to the advancement of religion and of community development particularly through its education and youth activities which involve local schools invited to GNG.

GURU NANAK GURDWARA WARRINGTON

Trustees' Annual Report (continued)

Year ended 30 JUNE 2024

Volunteers

Many of our volunteers give up their time to help at Gurdwara, particularly on Wednesday evenings to prepare and distribute vegetarian meals to homeless people at YMCA Warrington. This service has been in operation for the last three years and will carry on as long as there is a Gurdwara in Warrington.

Activities and performance

Practice of Sikhism: GNG has one priest to support all religious services. The priest is responsible for all religious services. The Gurdwara is open from 5.00 am to 7.00 pm. If needed for special services the Gurdwara is open as and when required by the congregation. Daily and morning services are conducted inside the temple. Services and other practices according to the Sikh Rehat Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of the worshippers throughout the year. Regular daily services/prayers are conducted at the following times: 5.30am to 6.00am (Nit-Name and morning prayers services) 6.00pm (Rehras, and evening prayers services).

Increasing the knowledge of Sikhism and the functioning of the Gurdwara community focus and public benefit of wider community. We have hosted Primary and Secondary from across Cheshire. Students and teachers spend one to two hours inside the Gurdwara. They are given a tour of the Gurdwara and shown of the facilities provided to the Sangat and made aware of the practices and traditional routine of prayers in the Gurdwara. They are taken around the building and shown the langar hall where all the worshippers prepare food and eat together.

The trustees have taken great steps forward with the help of Mr Gurmel Singh Kandola of the Sikh Council to follow the governance of the charity.

The accounts for the year 2023-2024 are on time plus the accounts for the year 2024-2025 will be handled even better because we have sought the help of an accountant who is the member of Gurdwara committee.

The interior of building has been improved to suit the needs of the congregation, new carpets were fitted, the lighting has been replaced with more efficient LED lights, the ceiling tiles have been replaced with newer tiles that have insulation incorporated and many other improvements that not only make the Gurdwara a more pleasant experience to the congregation and visitors but also make the building more energy efficient.

GURU NANAK GURDWARA WARRINGTON
Trustees' Annual Report (continued)

Year ended 30 JUNE 2024

Financial review

Trustees are responsible for the maintenance and integrity of the charity and financial information. Monthly income and expenditure is prepared and discussed on regular basis. The income of the charity for the year amounted to £96,501 (2023: £68,694) giving a surplus of £6,702 (2023: surplus of £31,687).

Reserve policy

It is the policy of the trustees to maintain reserves on the general funds of the charity equal to about six months' normal expenditure. At the year-end this would have required reserves of about £25,000. Actual free reserves amounted to £37,710 (2023: £40,318) after allowing for fixed assets.

Closing statements

The trustees also feel that the charity should follow the teaching of Guru Nanak and help the needy. Hence the Gurdwara has been providing the food to homeless shelters and asylum seekers. The Gurdwara also hosts many school trips and scouts on learning trips.

The trustees' annual report was approved on 24 February 2025 and signed on behalf of the board of trustees by:



Mr K S Dhillon
Trustee

GURU NANAK GURDWARA WARRINGTON

Independent Examiner's Report to the Trustees of GURU NANAK GURDWARA WARRINGTON

Year ended 30 JUNE 2024

I report to the trustees on my examination of the financial statements of **GURU NANAK GURDWARA WARRINGTON** ('the charity') for the year ended 30 June 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and contents of accounts set out in Charities (Accounts and reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Saghir Ahmad MBA FAIA

Dated: 24 February 2025

Independent Examiner

2nd Floor
33 Bent Street
Manchester
M8 8NW

GURU NANAK GURDWARA WARRINGTON
Statement of Financial Activities

Year ended 30 JUNE 2024

		2024	2023
		Unrestricted	Total funds
	Note	funds £	Total funds £
Income and endowments			
Donations and legacies	4	56,927	31,032
Investment income	5	39,574	37,662
Total Income		<u>96,501</u>	<u>68,694</u>
Expenditure			
Expenditure on charitable activities	6,7	89,799	37,007
Total Expenditure		<u>89,799</u>	<u>37,007</u>
Net expenditure and net movement in funds		<u>6,702</u>	<u>31,687</u>
Reconciliation of funds			
Total funds brought forward		561,190	529,593
Total funds carried forward		<u>567,892</u>	<u>561,190</u>

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


The notes on pages 9 to 16 form part of these financial statements.

GURU NANAK GURDWARA WARRINGTON
Statement of Financial Position

30 JUNE 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	272,891	263,581
Investments	13	257,291	257,291
		<u>530,182</u>	<u>520,872</u>
Current assets			
Debtors	14	2,071	1,932
Cash at bank and in hand		39,431	42,545
		<u>41,502</u>	<u>44,477</u>
Creditors: amounts falling due within one year	15	3,792	4,159
Net current assets		<u>37,710</u>	<u>40,318</u>
Total assets less current liabilities		567,892	561,180
Net assets		<u>567,892</u>	<u>561,190</u>
Funds of the charity			
Unrestricted funds		567,892	561,190
Total charity funds	16	<u>567,892</u>	<u>561,190</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 February 2025, and are signed on behalf of the board by:



Mr K S Dhillon
Trustee

The notes on pages 9 to 16 form part of these financial statements.

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements

Year ended 30 JUNE 2024

1. General information

The charity is public entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Dover Road, Latchford, Warrington, WA4 1NW.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on historical cost basis, as modified by the revaluation of certain assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about charity's ability to continue.

Judgement and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees to make judgement, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for the use at the direction of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular further project or commitment.

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements (*continued*)

Year ended 30 JUNE 2024

3. Accounting policies (*continued*)

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of appeal, and fall into one of two sub-classes: restricted funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donation and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless it is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amount are included for the contribution of general volunteers.
- income from contracts for the supply of services are recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability incurred. Expenditure includes any VAT which can not be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs relating to the governance of the charity apportioned to charitable activities.

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements (*continued*)

Year ended 30 JUNE 2024

3. Accounting policies (*continued*)

Resources expended (*continued*)

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverse a charge of impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statements of financial activities.

Investment property

Investment property is initially recorded at cost, which include purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review of indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicator exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly, Prior impairment are also reviewed for possible reversal at each reporting date.

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements (*continued*)

Year ended 30 JUNE 2024

3. Accounting policies (*continued*)

Impairment of fixed assets (*continued*)

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belong. The cash-generating unit is the smallest identifiable groups of assets that include the asset and genetates cash inflows that largely independent of the cash inflows from other assets or group of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grant will be received.

Where the grants does not imposed specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are recived or receivable. Where the grant does impose specified future performance-related conditions on the receiptent, it is recognised in income only when the performance-related conditions have been met. Where grants recived are prior to satisfying the revenue recognised criteria, they are recognised as a liability.

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements (continued)

Year ended 30 JUNE 2024

4. Donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Donations				
Donations	52,927	52,927	28,032	28,032
Donation from Local Charity	4,000	4,000	3,000	3,000
	<u>56,927</u>	<u>56,927</u>	<u>31,032</u>	<u>31,032</u>

5. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from investment properties	39,542	39,542	37,647	37,647
Bank interest receivable	32	32	15	15
	<u>39,574</u>	<u>39,574</u>	<u>37,662</u>	<u>37,662</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Furtherance of Sikh religion	87,799	87,799	35,407	35,407
Support costs	2,000	2,000	1,600	1,600
	<u>89,799</u>	<u>89,799</u>	<u>37,007</u>	<u>37,007</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2024	Total Funds 2023
	£	£	£	£
Furtherance of Sikh religion	87,799	-	87,799	35,407
Governance costs	-	2,000	2,000	1,600
	<u>87,799</u>	<u>2,000</u>	<u>89,799</u>	<u>37,007</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	2,289	2,133

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements (continued)

Year ended 30 JUNE 2024

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,000	1,600

10. Staff costs

The total staff costs and employees benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	10,980	9,187

The average head count of employees during thre year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

There was no remuneration for the Trustees.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 July 2023	252,295	21,325	273,620
Additions	-	11,599	11,599
At 30 June 2024	252,295	32,924	285,219
Depreciation			
At 1 July 2023	-	10,039	10,039
Charges for the year	-	2,289	2,289
At 30 June 2024	-	12,328	12,328
Carrying amount			
At 30 June 2024	252,295	20,596	272,891
At 30 June 2023	252,295	11,286	263,581

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements (continued)

Year ended 30 JUNE 2024

13. Investments

	Investments properties £
Cost	
At 1 July 2023 and 30 June 2024	<u>257,291</u>
Impairment	
At 1 July 2023 and 30 June 2024	
Carrying amount	
At 30 June 2024	<u>257,291</u>
At 30 June 2023	<u>257,291</u>

All investments shown above are held at valuation.

Investment properties

The investments properties above are stated at cost, as in the opinion of the Trustees that is not materially different from their fair value.

14. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>2,071</u>	<u>1,932</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	192	559
Accruals and deferred income	3,600	3,600
	<u>3,792</u>	<u>4,159</u>

GURU NANAK GURDWARA WARRINGTON
Notes to the Financial Statements (continued)

Year ended 30 JUNE 2024

16. Analysis of charitable funds

Unrestricted funds

	As at 1st July 2023 £	Income £	Expenditure £	At June June 2024 £
General funds	<u>561,190</u>	96,501	<u>(89,799)</u>	<u>567,892</u>
	As at 1st July 2022 £	Income £	Expenditure £	At June June 2023 £
General funds	<u>529,503</u>	68,694	<u>(37,007)</u>	<u>561,190</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	530,182	530,182
Current assets	41,502	41,502
Creditors less than 1 year	<u>(3,792)</u>	<u>(3,792)</u>
Net assets	<u>567,892</u>	<u>567,892</u>
	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	520,872	520,872
Current assets	44,477	44,477
Creditors less than 1 year	<u>(4,159)</u>	<u>(4,159)</u>
Net assets	<u>561,190</u>	<u>561,190</u>

GURU NANAK GURDWARA WARRINGTON
Management information

Year ended 30 JUNE 2024

The following pages do not form part of the financial statements.

GURU NANAK GURDWARA WARRINGTON
Detailed Statements of Financial Activities

Year ended 30 JUNE 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	52,927	28,032
Donation from Local Charity	4,000	3,000
	<u>56,927</u>	<u>31,032</u>
Investment income		
Income from investment properties	39,542	37,647
Bank interest receivable	32	15
	<u>39,574</u>	<u>37,662</u>
Total income	<u><u>96,501</u></u>	<u><u>68,694</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	4,408	3,193
Wages and salaries	10,980	9,187
Printing and stationery	150	-
Rates and water	295	299
Light and heat	22,557	6,458
Repairs and maintenance	23,050	5,619
Insurance	3,214	2,680
Other establishment	5,992	1,418
Legal and professional fees	7,256	1,600
Telephone	573	90
Other office costs	445	420
Depreciation	2,289	2,133
External religious services	8,590	3,910
	<u>89,799</u>	<u>37,007</u>
Total expenditure	<u><u>89,799</u></u>	<u><u>37,007</u></u>
Net income	<u><u>6,702</u></u>	<u><u>31,687</u></u>