

# **SRI GURU SINGH SABHA SOUTHALL**

**Annual Report And Financial Statements**

**For the Year Ended 03 January 2017**

**CHARITY NUMBER: 280707**

**SRI GURU SINGH SABHA SOUTHALL**  
**ACCOUNTS**  
**YEAR ENDED 03 JANUARY 2017**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Annual Report	1 to 10
Independent Auditor's report to the trustees	11 to 12
Statement of Financial Activities	13
Statement of Financial Position	14
Cash Flow Statement	15
Notes to the Accounts	16 to 23

# **SRI GURU SINGH SABHA SOUTHALL**

## **TRUSTEES' ANNUAL REPORT YEAR ENDED 03 JANUARY 2017**

The trustees present their report and the Financial Statements of Sri Guru Singh Sabha Southall for the year ended 03 January 2017.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Name** Sri Guru Singh Sabha Southall

**Charity Registration Number** 280707

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

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

### **The Trustees**

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

Mr Balwant Singh Gill  
Mr Surjit Singh Bilga

The following Holding Trustees were appointed in June 2017

Mr Pertej Bakhtawar Singh Johal, Holding Trustee  
Mr Amarjit Singh Dassan, Holding Trustee

### **Auditor**

RSA Associates  
Accountants & Registered Auditors  
First Floor  
30 Merrick Road  
Southall  
Middlesex  
England  
UB2 4AU

# **SRI GURU SINGH SABHA SOUTHALL**

## **TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2017**

### **Trustees Report**

The Managing Trustees present their report with the financial statements of the Charity for the year ended 3 January 2017. The Trustees have adopted the provisions of the Statement Of Recommended Practice (SORP) 'Accounting and reporting by charities' (FRS 102) in preparing the annual report and financial statements of the charity.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

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

#### **Recruitment and appointment of Managing Trustees.**

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

#### **Induction and training of new Managing Trustees.**

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

# **SRI GURU SINGH SABHA SOUTHALL**

## **TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2017**

### **Organisational Structure**

(Members of the Executive Committee during the reporting period (YE 03 Jan 2017) – Managing Trustees)

- 1 Mr Gurmail Singh - Malhi President
- 2 Manjit Singh Buttar - General Secretary
- 3 Sohan Singh Sumra - Vice President
- 4 Mr Harjit Singh Sarpanch - Vice President
- 5 Mr Gurbachan Singh Athwal - Joint Secretary & Chairman Mael Gael
- 6 Mr Avtar Singh Buttar - Treasurer
- 7 Mr Kulwant Singh Bhinder - Stage Secretary
- 8 Mr Davinder Singh Logani - Assistant Stage Secretary
- 9 Mr Didar Singh Randhawa - Committee member
- 10 Mr Prabhjot Singh Thind - Sports Secretary
- 11 Mr Jarnail Singh – Langar in charge Park Avenue
- 12 Mr Gursharan Singh Mand - Social & Welfare Secretary
- 13 Mr Harpinder Singh - Library In charge
- 14 Mr Sukhdeep Singh Gill – Committee member
- 15 Mrs Surjit Kaur Bassi - Langar in charge (Havelock Road)
- 16 Mr Jitpal Singh Sahota - Maintenance In charge
- 17 Mr Surinder Singh Purewal - Committee member
- 18 Mr Prem Singh Dhandee - Committee member
- 19 Mr Kulwinder Singh Randhawa - Committee member
- 20 Mr Sohan Singh Bains- Deceased (Vacancy) Assistant Treasurer
- 21 Mr Onkar Singh Bhillowal- Deceased (Vacancy) Committee member

# SRI GURU SINGH SABHA SOUTHALL

## TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2017

### Organisational Structure

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

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

### Risk Management

The Managing Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Executive Committee regularly reviews the major risks which are faced by the Sabha. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified that the misappropriation of Charity assets may also be a risk but this has been mitigated by various controls which have therefore minimised this risk. The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the Charity to continue in its activities.

# SRI GURU SINGH SABHA SOUTHALL

## TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2017

### OBJECTIVES AND AIMS

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

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

### Public Benefit

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

### Significant activities and achievements

The main activities for the Sabha i.e. daily religious programmes, Langar (Communal Kitchen) – Vegetarian food is provided at no cost to anyone who comes to the Gurdwara. More than a thousand meals are served daily in each Gurdwara- (Park Avenue & Havelock Road) and educational classes (in Punjabi, Harmonium, and Kirtan) continue with the Sewa (Voluntary service) of many volunteers. The services continue 365 days of the year with programmes starting at three o'clock every morning and finishing approximately nine o'clock in the evening; on weekends and Festival days the services continue to much later in the evening.

The Singh Sabha Southall Education Centre based at Khalsa School has grown over the year, providing additional punjabi, kirtan and Sikhi classes. Homework clubs operate weekly from Havelock Road Library.

The Sabha have supported Pothi Seva, a project led by volunteers to repair and preserve historical texts.

### Mael Gael (Literally meaning 'coming together') project

The project has become very popular amongst the local community and has over 350 members meet several times a week at Norwood Hall. It is important to stress that all the people involved in the Mael Gael project are volunteers and give a lot of thier time catering for the group. Mael Gael aims to assist the health and wellbeing of the elderly, disabled and vulnerable. Amongst many of the programmes it operates are:-

- Walking
- Light Exercise Routines
- Light Yoga Exercises
- The Community Garden Project
- Health talks by professionals
- Computer/Internet Classes

# **SRI GURU SINGH SABHA SOUTHALL**

## **TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2017**

**Members are also benefitting from things such as:**

- Day trips to seaside resorts within the UK
- Numerous lectures on nutritional and healthy eating
- Advice on exercise routines
- Lectures on health issues by hospital professionals and GPs
- Free Legal advice for Mael Gael members
- Intergenerational Work (Youth learns from the experience of the Senior Community members).
- Working with Adult Training network.
- supported Youth projects this year. This included Football coaching, Freestyle Wrestling, Mixed Martial Arts and they will continue to expand on this further over the next year.
- new walkway Path built for elderly and disabled users.

### **Khalsa Primary School**

This year the Khalsa School team delivered fantastic results for the school.

- Year 1 Phonics screening check, 100% of our children reaching the expected standard this is significantly above the national average of 81%
- 68% of our children achieved the expected standard or above in Reading Writing & Mathematics in comparison to the national average of 61%.

The school Governing Body & Singh Sabha Committee appreciates the hard work and dedication of all its staff, pupils and parents in helping to achieve high standards.

**The school continues to work with the local authority to ensure we have effective processes and frameworks to deal with all school related matters.**

**The Sabha also organises the following:**

- The two Nagar Kirtan (Religious Procession where over 60 thousand people attend) in April and November which bring together the whole community.
- The Library, stocked with over eleven thousand books is regularly used by many persons
- The Marriage bureau has now over 2000 young person's registered.
- Continue to support the successful Sikh St John Ambulance Unit (situated at Norwood Hall without charge) which is one of the most successful units in St John's.
- Support Hospital visiting by lay Visitors and Granthis from the Sabha.
- Southall health improvement project endeavours to offer advice on General health including Sugar, Blood pressure etc.
- Continue to Support University Sikh Societies in financial and other ways.
- Working in Collaboration with British Army to help enlist Sikhs and plan to set up an Army Sikh Cadet Unit.
- Those wishing repatriation are being helped by two professional organisations in Conjunction with Gurdwaras.



# SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued)  
YEAR ENDED 03 JANUARY 2017

## Volunteers

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

## ACHIEVEMENT AND PERFORMANCE

### Charitable Activities

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

### Fundraising activities

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

## FINANCIAL REVIEW

### Reserves Policy

Un-restricted funds received are used in furtherance of the Sabha's objects to promote the advancement of the Sikh religion and values.

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

### Principal funding Source

The main source of income for the Sabha is donations received at the Gurdwara. The table below summarises the type of incomes received and resources spent for the year ended 03 January 2017.

	2017	2016
	£	£
<b>Income</b>	<b>2,453,163</b>	<b>2,432,348</b>
Donations received at Gurdwara		
Subscriptions	0	0
Pingalwara, Nagar Kirtan and Matrimonial Services	119,256	49,763
<b>Income received at temples and related activities</b>	<b>2,572,419</b>	<b>2,482,111</b>
<b>Total Resources spent</b>	<b>(2,163,552)</b>	<b>(1,886,033)</b>
Income Resources	408,867	596,078
Other income	7,867	
Claim under Gift-Aid-scheme	212,632	235,463
<b>Net Incoming Resources</b>	<b>629,365</b>	<b>831,541</b>

# **SRI GURU SINGH SABHA SOUTHALL**

## **TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2017**

### **Future Developments**

The Charity aims to continue to follow its core objectives in 2017/2018 and will focus on continuing with projects undertaken in previous years and to establish programs for the elderly and increase access to sports activities for the Sangat with special focus on promoting women sport.

### **Reappointment of auditors**

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

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to Charities in England and Wales requires the trustees' to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 FRS 102;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees' are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the Charity and hence for taking steps for the prevention and detection fraud and other irregularities.

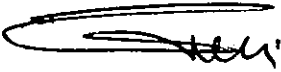
# SRI GURU SINGH SABHA SOUTHALL

## ACCOUNTS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 03 JANUARY 2017

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

Approved by the Trustees and signed on their behalf by



Mr G S Malhi- President



Mr J S Sahota- Treasurer



Mr H S Gill- General Secretary

**Date: 22th January, 2018**

# SRI GURU SINGH SABHA SOUTHALL

## ACCOUNTS

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

We have audited the financial statements of Sri Guru Singh Sabha Southall ("the charity") for the year ended 03 January 2016, set out on pages 12 to 22 which comprise the Statement of Financial Activities, Statement of Financial Position, Statement of Cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of the Trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 9 to 10, the Trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's ("APB's") Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 03 January 2017, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

# SRI GURU SINGH SABHA SOUTHALL

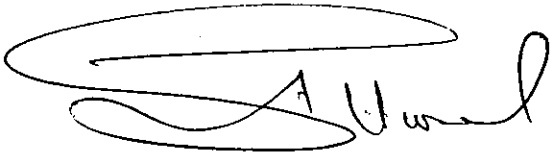
## ACCOUNTS

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

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion;

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



**RSA Associates**

Accountants & Registered Auditors  
First Floor 30 Merrick Road  
Southall  
UB2 4HE

Date: 22th January, 2018

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

## SRI GURU SINGH SABHA SOUTHALL

### STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 03 JANUARY 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>INCOME AND ENDOWMENTS</b>					
Incoming resources from generating funds:					
Donations and Legacies	4	2,761,177		2,761,177	2,667,811
Charitable activities	5		31,740	31,740	49,763
<b>TOTAL INCOME</b>		<u>2,761,177</u>	<u>31,740</u>	<u>2,792,917</u>	<u>2,717,574</u>
<b>EXPENDITURE</b>					
Charitable activities	6	(1,839,012)	(60,000)	(1,899,012)	(1,777,031)
Governance costs	6	(264,540)	-	(264,540)	(109,002)
<b>TOTAL EXPENDITURE</b>		<u>(2,103,552)</u>	<u>(60,000)</u>	<u>(2,163,552)</u>	<u>(1,886,033)</u>
<b>NET MOVEMENTS IN FUNDS</b>		657,625	(28,260)	629,365	831,541
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>27,221,617</u>	<u>11,738,792</u>	<u>38,960,409</u>	<u>38,128,868</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>27,879,242</u>	<u>11,710,532</u>	<u>39,589,774</u>	<u>38,960,409</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 16 to 23 form part of these Financial statements

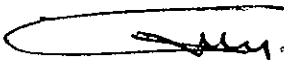
## SRI GURU SINGH SABHA SOUTHALL

### STATEMENT OF FINANCIAL POSITION 03 JANUARY 2017

	Note	2017		2016	
		£	£		£
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		38,353,553		38,367,552
<b>CURRENT ASSETS</b>					
Debtors	11	80,139			57,724
Cash at bank and in hand		<u>1,240,748</u>			<u>572,448</u>
		1,320,887			630,171
<b>CREDITORS: Amounts falling due within one year</b>	12				
		<u>(84,664)</u>			<u>(37,312)</u>
<b>NET CURRENT ASSETS</b>			1,236,221		592,857
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>39,589,774</u>		<u>38,960,409</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	13		-		-
<b>NET ASSETS</b>			<u>39,589,774</u>		<u>38,960,409</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted funds	15		11,710,532		11,738,792
Unrestricted funds	15		<u>27,879,242</u>		<u>27,221,617</u>
<b>TOTAL CHARITY FUNDS</b>			<u>39,589,774</u>		<u>38,960,409</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Approved by Board on 22 January 2018 and signed on its behalf by:



Mr G S Malhi- President



Mr J S Sahota- Treasurer



Mr H S Gill- General Secretary

The notes on pages 16 to 23 form part of these Financial statements

## SRI GURU SINGH SABHA SOUTHALL

### CASH FLOW STATEMENT FOR YEAR ENDED 03 JANUARY 2017

	2017	2016
	£	£
<b>Cashflows from operating activities</b>		
Net income	629,365	831,541
<b>Adjustment for:</b>		
Depreciation of tangible fixed assets	29,999	57,735
Dividends, interest and rents from investments	0	(9,078)
<b>Changes in:</b>		
Trade and other debtors	(22,415)	44042
Trade and other Creditors	47,352	(846,984)
<b>Cash generated from operations</b>	<u>684,301</u>	<u>77,256</u>
<b>Net cash from operating activities</b>	<u>684,301</u>	<u>77,256</u>
<b>Cashflow from investing activities</b>		
Dividends, interest and rents from investments	0	9,078
Purchase of tangible assets	(16,000)	(26,882)
<b>Net cash used in investing activities</b>	<u>(16,000)</u>	<u>(17,804)</u>
<b>Net cash in and cash equivalents</b>	668,301	59,452
<b>Cash and cash equivalents at beginning of year</b>	<u>572,448</u>	<u>512,993</u>
<b>Cash and cash equivalents at end of year</b>	<u>1,240,748</u>	<u>572,448</u>

The notes on pages 16 to 23 form part of these Financial statements



# SRI GURU SINGH SABHA SOUTHALL

## NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

### 1 General Information

The charity is registered in England and Wales and is unincorporated.  
The address of the principal office is, 2-8 Park Avenue, Southall, Middlesex, UB1 3AG.

### 2 STATEMENT OF COMPLIANCE

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

### 3 ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" ("published in 2015") and the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

#### Going Concern

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

#### Transition to FRS 102

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 19.

#### Fund accounting policy

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

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

Further details of each fund are disclosed in note 15.

#### Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donated goods is measured at the fair value of the goods unless this is impracticable 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 amounts are included for the contribution of general volunteers.

Incoming resources from tax reliefs are included in the statement of financial activities at the same time as the gift to which they relate.

Income derived from events is recognised as earned (that is, as the related goods or services are provided). Membership subscriptions are shown as part of donations in the financial statements.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

## SRI GURU SINGH SABHA SOUTHALL

### NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

#### Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

Governance cost includes cost incurred in respect of organisational management and compliance with constitutional and statutory requirements.

#### Support costs

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

#### Depreciation

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

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

#### Operating leases

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

#### Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

#### 4 DONATIONS AND LEGACIES

	Unrestricted Fund £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Donations	2,453,163	0	2,453,163	2,432,348
Gift Aid tax reclaimed	212,632	0	212,632	235,463
Grant	7,867	0	7,867	
Nepal Earthquake	0	0	0	0
Nagar Kirtan Golak	87,516	0	87,516	
Pingalwara	0	31,740	31,740	33,190
Nepal Earthquake	0	0	0	16,573
Fundraising Events	0	0	0	0
	<u>2,761,177</u>	<u>31,740</u>	<u>2,792,917</u>	<u>2,717,574</u>

#### 5 ACTIVITIES FOR GENERATING FUNDS

	Restricted Fund £	Total Funds 2017 £	Total Funds 2016 £
Operating activity			
Fundraising Events	<u>31,740</u>	<u>31,740</u>	<u>49,763</u>

## SRI GURU SINGH SABHA SOUTHALL

### NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

#### 6 TOTAL RESOURCES EXPENDED

	Charitable Activity £	Governance £	Total 2017 £	Total 2016 £
<b>Direct Costs</b>				
Purchase for Langar	143,383	-	143,383	177,362
Donations Out	18,251	-	18,251	16,876
Light, Heat and Power	330,894	-	330,894	343,373
Religious Cost	178,266	-	178,266	175,906
Rent Collection	-	-	-	-
Audit Fees	-	7,200	7,200	7,200
Consultancy Fees	-	-	-	-
Legal Fees	-	205,000	205,000	94,045
Professional Cost	-	52,340	52,340	7,757
	<u>670,795</u>	<u>264,540</u>	<u>935,335</u>	<u>822,520</u>
<b>Support Costs</b>				
Staff NIC (Employer)	36,025	-	36,025	23,548
Pension Regulators	800	-	800	-
Wages	536,919	-	536,919	478,984
Casual Wages	136,240	-	136,240	48,456
Rates	57,558	-	57,558	36,985
Council Tax	28,347	-	28,347	13,473
Insurance	36,628	-	36,628	37,629
Repairs and Maintenance	87,025	-	87,025	107,799
Telephone and Fax	7,185	-	7,185	7,290
Computer Software and Maintenance	1,354	-	1,354	5,292
Postage, Printing and Stationary	-	-	-	-
Social and Recreational	18,021	-	18,021	17,507
Plant and Machinery -Hire	8,084	-	8,084	25,197
Sundry Expense	21,594	-	21,594	-
Cleaning Costs	69,804	-	69,804	1,053
Motor Expense	9,645	-	9,645	7,759
Advertising Costs	13,070	-	13,070	18,935
Bank Charges	6,676	-	6,676	6,837
Bank Interest	-	-	-	9,078
Health and Safety	7,912	-	7,912	30,080
Education (KPS)	14,812	-	14,812	17,466
Membership/ Election	750	-	750	11,532
Paypal Account	8,826	-	8,826	-
Subscription	2,361	-	2,361	-
Property	26,327	-	26,327	-
Matrimonial	2,256	-	2,256	-
Depreciation	29,999	-	29,999	57,735
	<u>1,168,217</u>	<u>-</u>	<u>1,168,217</u>	<u>1,033,829</u>

## SRI GURU SINGH SABHA SOUTHALL

### NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

#### 7 TRUSTEES' AND REMUNERATION AND EXPENSES

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

#### 8 NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources are stated after charging:

	2017	2016
	£	£
Depreciation	29,999	57,735
Auditors' Remuneration: audit for the financial statements	7,200	7,200

An amount of £7,200 (£6000 + VAT) is payable to RSA Associates (2016 - £7,200)

#### 9 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2017	2016
	£	£
Wages and salaries	536,919	478,984
Social Security Costs	36,025	23,548
	<b>572,943</b>	<b>502,532</b>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

Particulars of employees:

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

	2017	2016
Charitable Activities	37	30
Administration	5	5
	<b>42</b>	<b>35</b>

## SRI GURU SINGH SABHA SOUTHALL

### NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

#### 10 TANGIBLE FIXED ASSETS

	Freehold Property £	Plant & Machinery £	Fixtures & Equipment £	Motor Vehicles £	Total £
<b>COST</b>					
At 04 January 2016	38,289,723	340,862	145,781	84,533	38,860,899
Additions	-	16,000		-	16,000
<b>At 03 January 2017</b>	<b>38,289,723</b>	<b>356,862</b>	<b>145,781</b>	<b>84,533</b>	<b>38,876,899</b>
<b>DEPRECIATION</b>					
At 04 January 2016	0	340,862	109,412	43,073	493,347
Charge for the year	0	4,000	9,092	16,907	29,999
<b>At 03 January 2017</b>	<b>0</b>	<b>344,862</b>	<b>118,504</b>	<b>59,980</b>	<b>523,346</b>
<b>NET BOOK VALUE</b>					
<b>At 03 January 2017</b>	<b>38,289,723</b>	<b>12,000</b>	<b>27,277</b>	<b>24,553</b>	<b>38,353,553</b>
At 04 January 2016	38,289,723	0	36,369	41,460	38,367,552

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

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

## SRI GURU SINGH SABHA SOUTHALL

### NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

#### 11 DEBTORS

	2017	2016
	£	£
Trade debtors	6,066	6,066
Other debtors	74,073	51,657
	<b>80,139</b>	<b>57,724</b>

#### 12 CREDITORS: Amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	0	0
Trade	77,464	20,689
Other	0	0
Accrual and Deferred Income	7,200	16,623
	<b>84,664</b>	<b>37,312</b>

#### 13 CREDITORS: Amounts falling due after more than one year

	2017	2016
	£	£
Bank loans and overdrafts	-	-

#### 14 RELATED PARTIES

The charity is controlled by the trustees. Advertisement expense includes an amount of £6,000 (2016 - £8,550) paid to Sangat TV Limited (Fully owned subsidiary of Sangat Trust - UK Registered Charity Number 1139995) in which Mr R S Attwal is a director. Mr R S Attwal (Auditor) and Mr G S Malhi (President), both are also the trustees of Sangat Trust. Mr R S Attwal resigned as a director from Sangat TV Limited on 11th March 2017, and Mr G S Malhi resigned as a trustee of Sangat Trust on 5th September 2017.

##### Controlling Entity

	At 4 Jan 2016	Incoming Resources	Resource Expended	At 3 Jan 2017
	£	£	£	£
<b>General Funds</b>				
Unrestricted income funds	27,221,617	2,761,177	(2,103,552)	27,879,242
<b>Restricted Funds</b>				
Pingalwara/ Nepal Earthquake	5,227	31,740	(60,000)	(23,033)
School Development Cost	11,733,565			11,733,565
	11,738,792	31,740	(60,000)	11,710,532
	38,960,409	2,792,917	(2,163,552)	39,589,774

## SRI GURU SINGH SABHA SOUTHALL

### NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

#### 15 NET ASSET BY FUND

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Tangible Assets	26,643,021	11,710,532	38,353,553	38,367,552
Current Assets	1,320,887		1,320,887	630,171
Creditors: Amounts falling due within one year	(84,664)		(84,664)	(37,312)
Creditors: Amounts falling due after more one year	0		0	
	<b>27,879,242</b>	<b>11,710,532</b>	<b>39,589,774</b>	<b>38,960,409</b>

#### 16 STATEMENT OF FINANCIAL ACTIVITIES BY FUND (YE 03 January, 2017)

	Unrestricted Income Fund 2017 £	Unrestricted Income Fund 2016 £
<b>Incoming Resources</b>		
Incoming resources from generated funds		
Voluntary income	2,761,177	2,667,811
Activities for generated funds	0	0
<b>Total Incoming Resources</b>	<b>2,761,177</b>	<b>2,667,811</b>
<b>Resources Expended</b>		
Charitable activities	1,839,012	1,747,347
Governance Costs	264,540	109,002
<b>Total Resources Expended</b>	<b>2,103,552</b>	<b>1,856,349</b>
<b>Net movement in funds</b>	<b>657,625</b>	<b>811,462</b>
<b>Reconciliation of funds:</b>		
Total funds brought forward	27,221,617	26,410,155
Total funds carried forward	<b>27,879,242</b>	<b>27,221,617</b>

## SRI GURU SINGH SABHA SOUTHALL

### NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2017

**17 STATEMENT OF FINANCIAL ACTIVITIES BY FUND (YE 03 January, 2017)**

	Pingalwara Golok 2016 £	Pingalwara Golok 2016 £
<b>Incoming Resources</b>		
Incoming resources from generated funds	31,740	49,763
Voluntary income		
<b>Total Incoming Resources</b>	<b>31,740</b>	<b>49,763</b>
<b>Resources Expended</b>		
Charitable activities	(60,000)	(29,684)
<b>Net movement in funds</b>	<b>(28,260)</b>	<b>20,079</b>
<b>Reconciliation of funds:</b>		
Total funds bought forward	5,227	(14,852)
Total funds carried forward	<b>(23,033)</b>	<b>5,227</b>

**18 STATEMENT OF FINANCIAL ACTIVITIES BY FUND (YE 03 January, 2017)**

	School Development Cost 2017 £	School Development Cost 2016 £
<b>Net movement in funds</b>	-	-
<b>Reconciliation of funds:</b>		
Total funds bought forward	11,733,565	11,733,565
Total funds carried forward	<b>11,733,565</b>	<b>11,733,565</b>

**19 TRANSITION TO FRS 102**

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 4th January 2016.

No transitional adjustments were required in the retained funds or income or expenditure for the year.