

Charity registration number: 280707

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Sri Guru Singh Sabha Southall  
Annual Report and Financial Statements  
for the Year Ended 3 January 2014

**SRI GURU SINGH SABHA SOUTHALL**

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**SRI GURU SINGH SABHA SOUTHALL**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Charity name</b>	Sri Guru Singh Sabha Southall
<b>Charity registration number</b>	280707
<b>Principal office</b>	2-8 Park Avenue Southall Middlesex UB1 3AG
<b>Registered office</b>	2-8 Park Avenue Southall Middlesex UB1 3AG
<b>Trustees</b>	Mr Balwant Singh Gill, Holding Trustee Mr Surjit Singh Bilga, Holding Trustee
<b>Auditor</b>	Carter Backer Winter LLP 66 Prescott Street London E1 8NN

## **SRI GURU SINGH SABHA SOUTHALL**

### **TRUSTEES' REPORT**

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#### **Trustees report**

The managing trustees present their report with the financial statements of the charity for the year ended 31 January 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

##### **Governing document**

The Sabha is an unincorporated body (Sikh Faith Charity). The governing document (Constitution) of the Sabha (Charity) is that as adopted on 4th April 1970 (amended 11th February 1979) as amended by a scheme of the High Court of Justice (Chancery Division) on the 13th October 1993 as amended on 17 November 1996 and as amended on 7th March 2010; and last amended by High Court Order on 20th December 2010.

As the Sabha is an unincorporated body, the Holding Trustees act as the custodian of the charity's freehold properties.

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

Managing trustees are elected once every three 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' REPORT

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational structure

1	Mr Himmat Singh Sohi	President
2	Dr Parvinder Singh Garcha	General Secretary
3	Mr Darshan Singh Dokal	Vice President
4	Mr Amarjit Singh Dhillon	Special Advisor to President
5	Mr Harchand Singh Grewal	Additional Vice President
6	Mr Sukhpal Singh Johal	Joint Secretary
7	Mr Harwant Singh Gill	Welfare Secretary
8	Mrs Harkiran Kaur Keila	Treasurer
9	Mr Baljinder Singh Dhillon	Assistant Treasurer
10	Mr Satnam Singh Virdee	Stage Secretary
11	Mr Sukhdeep Singh Randhawa	Stage Secretary (Assistant)
12	Dr Davinder Singh Kooner	
13	Mrs Surjit Kaur Kang	
14	Mrs Sarabjit Kaur	
15	Mrs Jasbir Kaur Chaha	Librarian
16	Mrs Tej Kaur Grewal	Istri Sabha in Charge
17	Mr Amarjit Singh Padda	
18	Mr Bhupinder Singh Sandhu	Education Secretary
19	Mr Daljit Singh Hayre	Sports Secretary
20	Mr Harban Singh Kalsi	Langar in Charge (Provision Secretary)
21	Mr Pritam Singh Samra	Langar

Current Members of the Executive Committee (Managing Trustees)

##### 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 face the Sabha. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified the misappropriation of charity assets may also be a risk but this has been mitigated by various controls which has 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 its activities.

## **SRI GURU SINGH SABHA SOUTHALL**

### **TRUSTEES' REPORT**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Objects 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 religious studies.
- Sponsor and aid the publication of religious literature and carrying out of religious instruction.
- Establish nurseries and educational institutions having a 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.

##### **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, Approximately one 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 programs 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.

##### **Mael Gael (literally meaning 'coming together') Project**

The project has become very popular amongst the local community and has over 300 members. Members meet every Wednesday from 10.30 am to 2.00 pm 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 their 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 activities
- Light exercise routines
- Light yoga exercises
- The Community Garden Project
- Health talks by professionals
- Computer / Internet classes

## SRI GURU SINGH SABHA SOUTHALL

### TRUSTEES' REPORT

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Members are also benefitting from things such as:

- Day trips to seaside resorts within the UK
- Numerous lectures on nutritional and healthy eating
- Advices on exercise routines
- Lectures on health issues by hospital professionals and GPs
- Free legal advices for Mael Gael members

The Community Garden Project was a huge success last year and it produced a fine crop of potatoes, runner beans, courgettes, spring onions etc. The produce was distributed to the local community. Our appreciation for the Garden Project should go to Mrs Rajinder Kaur Sahota for her dedication and hard work over the last year, alongside all the volunteers that have helped make this project a success.

Mael Gael has supported Mr Satnam Singh Virdee in the monthly Kirtan sessions in local nursing homes. They are also arranging for some of their members to visit nursing homes on a regular basis to offer friendship and comfort to the residents who do not get visitors on a regular basis.

Last year, the members of Mael Gael enjoyed four seaside trips to Bournemouth, Southend On Sea, Poole and an overnight stay in Blackpool / Lake District.

Mael Gael has supported youth projects this year too. This included Football coaching, Freestyle Wrestling, Mixed Martial Arts and they will continue to expand on this further over the next year.

The Mael Gael success story has been attracting lots of attention from Local and Government Organisations including 10 Downing Street, The House of Lords, University of Westminster, The Chief Executive of Ealing North West London NHS Trust, Southall Community Alliance, Radnor House School, to name just a few. This high profile resulted in thousands of pounds in funding being awarded to the projects.

Mael Gael is continuing to move forward and have several projects which they hope to achieve this year:

- A new Safe Walkway Path for elderly and disabled users at Norwood Hall
- A Water Borehole to obtain water from the water table for the Garden Project
- Promoting more Youth Sports and Educational / Business facilities

This Mael Gael Project would not have enjoyed the success it currently enjoys without the participation of its members and all faithful volunteers who have helped to run this project for almost three years.

## SRI GURU SINGH SABHA SOUTHALL

### TRUSTEES' REPORT

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#### Khalsa Primary School

The improvement in standards continues following our previous report and the OFSTED inspections last year (the general OFSTED inspection was held in July 2013 and the religious OFSTED inspection held in October 2013). The Executive Committee sincerely thanks Mr Amarjit Singh Dassan and his fellow foundation governors who were recognised for their hard work in bringing about improvements in the school by OFSTED who commented "*the governing body is effective and has been instrumental in bringing about improvements through appropriate support and challenge*". We thank the Headteacher and her team for their excellent efforts in ensuring good progress. There are areas which require further input namely of challenge for higher attaining pupils, ensuring clear targets for pupils, ensuring more opportunities for pupils to respond to teachers' comments in their books and establishing a more effective middle management structure. The result of the OFSTED inspection in July 2013 was good and we are confident that the next one will be excellent. The result of the religious OFSTED inspection was excellent.

#### SGSS Southall Sikhi Camp 2013

Having run for over nine years now, the SGSSS annual Sikhi Camp is a well-established, well run and is one of the most inspirational Sikhi Camp available locally. The organisers aim to provide everyone who attends with as much knowledge of the Guru's teachings as many answers to questions.

Camp organisers have many years of valuable experience in holding large-scale camps, which help us to cater for individual needs, as well as creating an open and relaxed atmosphere, where parents are welcomed as well for a lot of the time. Some of the highlights included:

- Inspiring international guest speakers
- Careers day, including Police and Sikh Pilot visits
- Top class facilities with purpose built teaching rooms
- Wide range of fun activities
- Open and relaxed atmosphere
- Over four hundred children from all backgrounds
- The biggest bouncy castles
- Activity by Sikh Scouts
- Food like pizza, veggie burgers, pasta, choleh patureh

The week included internationally renowned speakers such as Roop Singh, Pramjit Singh Sohal, Manvir Singh and Kuljeet Singh. The week had started with Simran and an Ardas to Akaal Purakh in thanks for the sewa that had already been undertaken and finished with the same sentiment that with Waheguru's blessings, all our actions become successful.

The Sabha also organises the following:-

- The two Nagar Kirtan (Religious Procession where over one hundred thousand persons 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 persons 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 Johns.



## **SRI GURU SINGH SABHA SOUTHALL**

### **TRUSTEES' REPORT**

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- 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.

#### **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 temples 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 toward the designated projects such as the construction of Khalsa Primary school and the Pingalwara project whereby the Sabha's contribute toward the running costs of a school in India.

**SRI GURU SINGH SABHA SOUTHALL**  
**TRUSTEES' REPORT**

**Principal funding sources**

The main source of income for the Sabha is donations received at the temples. The table below summarises the type of incomes received and resources spent for the year ended 03 January 2014.

	2014	2013
Income	£	£
Donation received at temples	2,365,075	2,420,021
Subscriptions	13,135	15,008
Pingalwara, Nagar Kirtan and Matrimonial Services	112,240	86,927
<b>Income received at temples and related activities</b>	<b>2,490,450</b>	<b>2,521,956</b>
<b>Total resources spent</b>	<b>(1,886,605)</b>	<b>(1,367,956)</b>
Incoming resources	603,845	1,154,000
<b>Other Income</b>		
Claim under Gift-Aid-scheme	255,069	179,942
<b>NET INCOMING RESOURCES</b>	<b>858,914</b>	<b>1,333,942</b>

The income received for the year ended 3 January 2014, excluding building grants and gift aids, decreased by 1.3% compared to previous year. However, gift aids claimed for 2014 increased by 41% resulting in an overall increase of 1.6% in income compared to the previous period.

Total resources spent for the year increased by 37.9% compared to 2013. Included in the 2014 figures, is an amount of £363,006 representing the reversal of the legal costs incurred by the former Committee Members in the years 2009 and 2010. If this amount is excluded, total resources spent increased by 11.45% and is mainly due to the costs incurred on repair and maintenance and religious expenditures.

**FUTURE DEVELOPMENTS**

The charity aims to continue to follow its core objectives in 2014/2015 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.

**RESPONSIBILITY OF LEGAL COSTS**

The Executive Committee have continued to reclaim the legal expenses in the period from the ex-Committee Members who used the Sabha funds to contribute towards their own legal costs. As this matter is still ongoing, the Executive Committee has decided to expense this amount in current year and any future money recovered will be accounted for in due course.

**Reappointment of auditors:**

A resolution proposing that Carter Backer Winter LLP be reappointed as auditors of the charitable company will be put to the Executive Committee meeting.

## **SRI GURU SINGH SABHA SOUTHALL**

### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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 reasonable steps for the prevention and detection fraud and other irregularities.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SRI GURU SINGH SABHA SOUTHALL**

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We have audited the financial statements of Sri Guru Singh Sabha Southall for the year ended 3 January 2014, set out on pages 12 to 22. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

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

We have been appointed as auditors under section 144 of the 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' 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 3 January 2014 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SRI GURU SINGH SABHA SOUTHALL**

..... *continued*

**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
- sufficient accounting records have not been kept; 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.

*Carter Backer Winter LLP*

.....  
Carter Backer Winter LLP

66 Prescott Street  
London  
E1 8NN

Date: *25 September 2014.*

Carter Backer Winter LLP 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 FOR THE YEAR ENDED 3 JANUARY 2014**

		Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	2,633,279	29,925	2,663,204	2,702,773
Activities for generating funds	3	82,315	-	82,315	-
Incoming resources from charitable activities	4	-	-	-	(875)
<b>Total incoming resources</b>		<u>2,715,594</u>	<u>29,925</u>	<u>2,745,519</u>	<u>2,701,898</u>
<b>Resources expended</b>					
Charitable activities	5	1,445,925	-	1,445,925	1,336,903
Governance costs	5	440,680	-	440,680	31,053
<b>Total resources expended</b>		<u>1,886,605</u>	<u>-</u>	<u>1,886,605</u>	<u>1,367,956</u>
<b>Net movements in funds</b>		828,989	29,925	858,914	1,333,942
<b>Reconciliation of funds</b>					
Total funds brought forward		24,389,714	11,767,048	36,156,762	34,822,820
<b>Total funds carried forward</b>		<u>25,218,703</u>	<u>11,796,973</u>	<u>37,015,676</u>	<u>36,156,762</u>

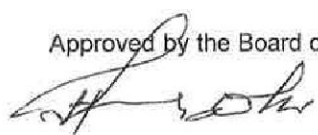
The notes on pages 15 to 22 form an integral part of these financial statements.

**SRI GURU SINGH SABHA SOUTHALL**  
**BALANCE SHEET AS AT 3 JANUARY 2014**

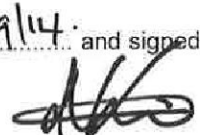
		2014		2013	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		38,432,592		38,237,678
<b>Current assets</b>					
Debtors	10	264,739		490,748	
Cash at bank and in hand		<u>366,455</u>		<u>627,381</u>	
		631,194		1,118,129	
<b>Creditors: Amounts falling due within one year</b>	11	<u>(626,395)</u>		<u>(644,330)</u>	
<b>Net current assets</b>			<u>4,799</u>		<u>473,799</u>
<b>Total assets less current liabilities</b>			38,437,391		38,711,477
<b>Creditors: Amounts falling due after more than one year</b>	12		<u>(1,421,715)</u>		<u>(2,554,715)</u>
<b>Net assets</b>			<u>37,015,676</u>		<u>36,156,762</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			11,796,973		11,767,048
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>25,218,703</u>		<u>24,389,714</u>
<b>Total charity funds</b>			<u>37,015,676</u>		<u>36,156,762</u>

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

Approved by the Board on 25/9/14 and signed on its behalf by:



Mr H S Sohi - President



Mrs H K Keila- Treasurer



Dr P S Garcha -General Secretary

The notes on pages 15 to 22 form an integral part of these financial statements.

**SRI GURU SINGH SABHA SOUTHALL**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 3 JANUARY 2014**

	2014 £		2013 £
Net cash (outflow)/inflow from operating activities	1,119,079		1,609,039
<b>Capital expenditure and financial investment</b>			
Payments to acquire tangible fixed assets	(254,686)		(63,686)
<b>Returns on investments and servicing of finance</b>			
Interest paid	(69,874)		(90,398)
Increase in cash in the year	794,519		1,454,955
Net cash resources at 4 January 2012	(2,371,603)		(3,826,558)
Net cash resources at 3 January 2013	<u>(1,577,084)</u>		<u>(2,371,603)</u>
<b>Reconciliation of net movement in funds to net cash flow from operating activities:</b>			
Net incoming resources	858,914		1,333,942
Depreciation charges	59,773		50,559
Interest paid	69,874		90,398
Decrease / (increase) in debtors	226,009		143,559
Increase/(decrease) in creditors	(95,491)		(9,419)
Net cash flow from operating activities	<u>1,119,079</u>		<u>1,609,039</u>
<b>Analysis of net cash resources:</b>	<b>At 3 January 2014</b>	<b>Cash flow</b>	<b>At 4 January 2013</b>
Cash in hand	366,455	(260,926)	627,381
Loans	(1,943,539)	1,055,445	(2,998,984)
	<u>(1,577,084)</u>	<u>794,519</u>	<u>(2,371,603)</u>
<b>Analysis of net debt:</b>	<b>At 3 January 2014</b>	<b>Cash flow</b>	<b>At 4 January 2013</b>
Debts falling due within one year	521,825	77,556	444,269
Debts falling due after one year	1,421,714	(1,133,001)	2,554,715
	<u>1,943,539</u>	<u>(1,055,445)</u>	<u>2,998,984</u>

The notes on pages 15 to 22 form an integral part of these financial statements.



**1 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 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities Act 2011.

**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 14.

**Incoming resources**

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

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

Incoming resources from tax reclaims 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.

**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.

**SRI GURU SINGH SABHA SOUTHALL****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 3 JANUARY 2014**

..... continued

**Support costs**

Support 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 residual value, over their expected useful economic life as follows:

Freehold property	Not provided
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.

**2 Voluntary income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2014 £</b>	<b>Total Funds 2013 £</b>
<b>Donations and legacies</b>				
Donations	2,365,075	-	2,365,075	2,420,021
Gift Aid tax reclaimed	255,069	-	255,069	179,942
Subscriptions	13,135	-	13,135	15,008
Pingalwara	-	29,925	29,925	9,021
Fundraising events	-	-	-	78,781
	<u>2,633,279</u>	<u>29,925</u>	<u>2,663,204</u>	<u>2,702,773</u>

**SRI GURU SINGH SABHA SOUTHALL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 3 JANUARY 2014**

..... *continued*

**3 Activities for generating funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
<b>Operating activity</b>				
Fundraising events	82,315	-	82,315	-

**4 Incoming resources from charitable activities**

	Unrestrict ed Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
<b>Charitable activity</b>				
Matrimonial services	-	-	-	(875)

**SRI GURU SINGH SABHA SOUTHALL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 3 JANUARY 2014**

..... continued

**5 Total resources expended**

	Charitable activity	Governance	Total 2014	Total 2013
	£	£	£	£
<b>Direct costs</b>				
Purchases for langar	136,769	-	136,769	135,758
Donations out	1,621	-	1,621	201
Light, heat and power	261,104	-	261,104	217,859
Religious cost	212,580	-	212,580	193,529
Rent collection	5,400	-	5,400	7,200
The audit of the charity's annual accounts	-	11,000	11,000	10,000
Consultancy fees	-	13,200	13,200	-
Legal fees- Former Committee	-	389,925	389,925	-
Professional costs	-	26,555	26,555	21,053
	<u>617,474</u>	<u>440,680</u>	<u>1,058,154</u>	<u>585,600</u>
<b>Support costs</b>				
Staff NIC (Employers)	10,811	-	10,811	-
Wages	241,067	-	241,067	271,977
Casual wages	37,650	-	37,650	12,599
Rates	78,548	-	78,548	88,779
Insurance	47,403	-	47,403	42,349
Repairs and maintenance	207,424	-	207,424	160,141
Telephone and fax	3,727	-	3,727	2,839
Computer software and maintenance costs	-	-	-	134
Printing, postage and stationery	12,901	-	12,901	8,843
Social and Recreational	-	-	-	4,384
Hire of plant and machinery	4,450	-	4,450	1,908
Sundry expenses	176	-	176	1,665
Cleaning	23,015	-	23,015	21,946
Motor expenses	5,565	-	5,565	8,615
Advertising	16,972	-	16,972	4,749
Bank charges	7,446	-	7,446	9,646
Bank interest	69,873	-	69,873	90,398
Receipts refunded	1,650	-	1,650	825
Depreciation of tangible and heritage assets	59,773	-	59,773	50,559
	<u>828,451</u>	<u>-</u>	<u>828,451</u>	<u>782,356</u>
	<u>1,445,925</u>	<u>440,680</u>	<u>1,886,605</u>	<u>1,367,956</u>

**SRI GURU SINGH SABHA SOUTHALL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 3 JANUARY 2014**

..... continued

**6 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**7 Net incoming resources**

Net incoming resources is stated after charging:

	2014		2013	
	£	£	£	£
Auditors' remuneration - audit services		11,000		10,000
Depreciation of tangible fixed assets		59,773		50,559
		<u>59,773</u>		<u>50,559</u>

**8 Employees' remuneration**

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2014 No.	2013 No.
Charitable activities	13	13
Administration	15	15
	<u>28</u>	<u>28</u>

	2014 £	2013 £
Wages and salaries	323,253	275,051
Social security	10,811	9,525
Other pension costs	-	-
Total	<u>334,064</u>	<u>284,576</u>

No employees received annual emoluments of £60,000 or more.

**SRI GURU SINGH SABHA SOUTHALL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 3 JANUARY 2014**

..... continued

**9 Tangible fixed assets**

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery £	Fixtures, fittings and equipment £	Motor Vehicles £	Total £
<b>Cost</b>					
As at 4 January 2013	38,120,637	340,862	98,712	-	38,560,211
Additions	169,086	-	20,187	65,414	254,687
As at 3 January 2014	<u>38,289,723</u>	<u>340,862</u>	<u>118,899</u>	<u>65,414</u>	<u>38,814,898</u>
<b>Depreciation</b>					
As at 4 January 2013	-	247,037	75,496	-	322,533
Charge for the year	-	38,952	7,738	13,083	59,773
As at 3 January 2014	-	<u>285,989</u>	<u>83,234</u>	<u>13,083</u>	<u>382,306</u>
<b>Net book value</b>					
As at 3 January 2014	<u>38,289,723</u>	<u>54,873</u>	<u>35,665</u>	<u>52,331</u>	<u>38,432,592</u>
As at 3 January 2013	<u>38,120,637</u>	<u>93,825</u>	<u>23,216</u>	<u>-</u>	<u>38,237,678</u>

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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 3 JANUARY 2014**

..... continued

**10 Debtors**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Trade debtors	10,025	-
Other debtors	254,714	489,727
Prepayments and accrued income	-	1,021
	<u>264,739</u>	<u>490,748</u>

Debtors includes £0 (2013 - £376,003) receivable after more than one year.

**11 Creditors: Amounts falling due within one year**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	521,825	444,269
Trade creditors	93,570	21,716
Other creditors	-	168,345
Accruals and deferred income	11,000	10,000
	<u>626,395</u>	<u>644,330</u>

**12 Creditors: Amounts falling due after more than one year**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<u>1,421,715</u>	<u>2,554,715</u>

**SRI GURU SINGH SABHA SOUTHALL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 3 JANUARY 2014**

..... continued

**13 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**14 Analysis of funds**

	At 4 January 2013	Incoming resources	Resources expended	At 3 January 2014
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	24,389,714	2,715,594	(1,886,605)	25,218,703
<b>Restricted Funds</b>				
Pingawala Golak	33,483	29,925	-	63,408
School Development Cost	11,733,565	-	-	11,733,565
	<u>11,767,048</u>	<u>29,925</u>	<u>-</u>	<u>11,796,973</u>
	<u>36,156,762</u>	<u>2,745,519</u>	<u>(1,886,605)</u>	<u>37,015,676</u>

**15 Net assets by fund**

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Tangible assets	26,699,027	11,733,565	38,432,592	38,237,678
Current assets	601,269	63,408	631,194	1,118,129
Creditors: Amounts falling due within one year	(659,878)	-	(626,395)	(644,330)
Creditors: Amounts falling due after more than one year	(1,421,715)	-	(1,421,715)	(2,554,715)
Net assets	<u>25,218,703</u>	<u>11,796,973</u>	<u>37,015,676</u>	<u>36,156,762</u>



**SRI GURU SINGH SABHA SOUTHALL**

**STATEMENT OF FINANCIAL ACTIVITIES BY FUND YEAR ENDED 3 JANUARY 2014**

	Unrestricted income fund 2014	Unrestricted income fund 2013
	£	£
<b>Incoming resources</b>		
Incoming resources from generated funds		
Voluntary income	2,633,279	2,691,777
Activities for generating funds	82,315	-
Incoming resources from charitable activities	-	(875)
Total incoming resources	<u>2,715,594</u>	<u>2,690,902</u>
<b>Resources expended</b>		
Charitable activities	1,445,925	1,336,903
Governance costs	440,680	31,053
Total resources expended	<u>1,886,605</u>	<u>1,367,956</u>
Net movements in funds	828,989	1,322,946
<b>Reconciliation of funds</b>		
Total funds brought forward	24,389,714	23,066,768
Total funds carried forward	<u><u>25,218,703</u></u>	<u><u>24,389,714</u></u>

This page does not form part of the statutory financial statements.

**SRI GURU SINGH SABHA SOUTHALL**

**STATEMENT OF FINANCIAL ACTIVITIES BY FUND YEAR ENDED 3 JANUARY 2014**

..... continued

	<b>Pingawala Golak 2014</b>	<b>Pingawala Golak 2013</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Incoming resources from generated funds		
Voluntary income	29,925	10,996
<b>Total incoming resources</b>	<u>29,925</u>	<u>10,996</u>
Net movements in funds	29,925	10,996
<b>Reconciliation of funds</b>		
Total funds brought forward	33,483	22,487
<b>Total funds carried forward</b>	<u>63,408</u>	<u>33,483</u>

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**SRI GURU SINGH SABHA SOUTHALL**

**STATEMENT OF FINANCIAL ACTIVITIES BY FUND YEAR ENDED 3 JANUARY 2014**

..... *continued*

	<b>School Development Cost 2014</b>	<b>School Development Cost 2013</b>
	<b>£</b>	<b>£</b>
Net movements in funds	-	-
<b>Reconciliation of funds</b>		
Total funds brought forward	11,733,565	11,733,565
Total funds carried forward	<u>11,733,565</u>	<u>11,733,565</u>

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