

SRI GURU SINGH SABHA SOUTHALL

ACCOUNTS

03 January 2016

CHARITY NUMBER: 280707

SRI GURU SINGH SABHA SOUTHALL

ACCOUNTS YEAR ENDED 03 JANUARY 2016

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SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT YEAR ENDED 03 JANUARY 2016

The trustees present their report and the accounts of the charity for the year ended 03 January 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Sri Guru Singh Sabha Southall

Charity Registration Number 280707

Principal Office 2-8 Park Avenue
Southall

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, Holding Trustee
Mr Surjit Singh Bilga, 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 2016

Trustees Report

The Managing Trustees present their report with the financial statements of the Charity for the year ended 3 January 2016. 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 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 2016

Organisational Structure

(Current Members of the Executive Committee – 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

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 2016

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.

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 more than 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 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.

Mael Gael (Literally meaning 'coming together') project

The project has become very popular amongst the local community and has over 350 members meet every Wednesday from 10.30 am to 2.30 pm at Norwood Hall. It is important to stress that all the people involved in the 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

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.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2016

- The community Garden project was a huge success and is progressing further, it has produced a crop of various vegetables. The part of the produce was used for communal kitchen and distributed to the Mael Gael members. Further a Water Borehole to obtain water from water table has been installed to draw water for the Garden. Our appreciation of the Garden Project should go to Mael Gael Team for their dedication and hard work over last year, alongside all the volunteers that have helped make this project a success.
- Mael Gael has 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.
- A new walkway Path for elderly and disabled users has been built.

Khalsa Primary School

It is with great pleasure I wish to inform the membership that Khalsa School has completed its first school year at full capacity.

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

- Year 1 - Key Stage 1, 100% of our pupils achieved the expected standard in the phonics check
- Year 6 - Key Stage 2 SATS, 70% of our children achieved the expected standard or above in Reading Writing & Mathematics in comparison to the national average of 53%. (provisional results)

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.

In July the school hosted a Summer Mela with support from the Gurdwara, school parents and local businesses. The Mela included cultural and religious performances, stalls, competitions and rides for the children. We received lots of positive feedback from the Gurdwara, school parents and children. The Mela provided a fun family day for children in the community and helped raise some funds for Khalsa School. We wish to thank all involved for their time, participation and financial contributions.

The school has taken proactive measures to prepare for an Ofsted inspection by organising a Review. The purpose of the Review was to highlight areas of strengths and areas for improvement. The Review was carried out by independent consultants. The school is now working hard to ensure all areas of improvement are addressed promptly.

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

Finally, we are so proud of our year 6 children, who were the first cohort that started with us in reception in 2009. They have completed their journey with us and will continue on to high school. The school organised many events including Sehaj Paath and Ardas, award ceremonies and gifts and lots of fun activities as a send off to our first year 6 cohort. We wish our year 6 students the very best for their future and pray for their every success in life.

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.

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 03 JANUARY 2016

- 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.

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 2016.

	2016	2015
	£	£
Income	2,432,348	2,438,246
Donations received at Gurdwara		
Subscriptions	0	39,809
Pingalwara, Nagar Kirtan and Matrimonial Services	49,763	17,740
Income received at temples and related activities	2,482,111	2,495,795
Total Resources spent	(1,886,033)	(1,707,790)
Income Resources	596,078	788,005
Other income		
Claim under Gift-Aid-scheme	235,463	325,187
Net Incoming Resources	831,541	1,113,192

SRI GURU SINGH SABHA SOUTHALL

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 03 JANUARY 2016

Future Developments

The Charity aims to continue to follow its core objectives in 2015/2016 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.

Responsibility Of Legal Costs

The Executive Committee is making all the efforts to minimise the legal costs by effectively acting on the legal advice from Sabha's lawyers to manage the litigation matters left by the previous committee.

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;
- 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, (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 2016

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 A S Buttar- Treasurer



Mr M S Buttar- General Secretary

Date: 21st February, 2017

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, the Summary Income and Expenditure Account and charity Balance sheets, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and 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 the 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 7 to 8, the Trustees (who are also the directors of the charity for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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

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 2016, 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

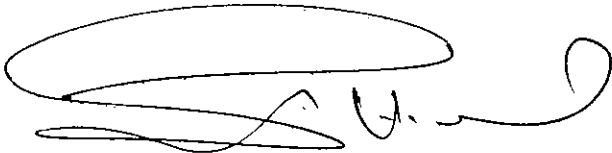
ACCOUNTS

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.



Ranbir Singh Attwal

Satutory Auditor

RSA Associates

Accountants & Registered Auditors

First Floor 30 Merrick Road

Southall

UB2 4HE

Date: 21st February, 2017

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 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOMING RESOURCES					
Incoming resources from generating funds:		2,667,811		2,667,811	2,737,766
Voluntary Income	2				
Activities for generating funds	3		49,763	49,763	83,216
Incoming resources from charitable activities		-	-	-	-
TOTAL INCOMING RESOURCES		<u>2,667,811</u>	<u>49,763</u>	<u>2,717,574</u>	<u>2,820,982</u>
RESOURCES EXPENDED					
Charitable activities	4	(1,747,347)	(29,684)	(1,777,031)	(1,664,540)
Governance costs	4	(109,002)	-	(109,002)	(43,250)
TOTAL RESOURCES EXPENDED		<u>(1,856,349)</u>	<u>(29,684)</u>	<u>(1,886,033)</u>	<u>(1,707,790)</u>
NET MOVEMENTS IN FUNDS		811,462	20,079	831,541	1,113,192
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,410,155</u>	<u>11,718,713</u>	<u>38,128,868</u>	<u>37,015,676</u>
TOTAL FUNDS CARRIED FORWARD		<u>27,221,617</u>	<u>11,738,792</u>	<u>38,960,409</u>	<u>38,128,868</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 15 to 22 form part of these accounts

SRI GURU SINGH SABHA SOUTHALL

BALANCE SHEET 03 JANUARY 2016

	Note	2016	2015
		£	£
FIXED ASSETS			
Tangible assets	8		38,398,405
			38,367,552
CURRENT ASSETS			
Debtors	9	57,724	101,766
Cash at bank and in hand		<u>572,448</u>	<u>512,993</u>
		630,171	614,759
CREDITORS: Amounts falling due within one year	10	<u>(37,312)</u>	<u>(884,296)</u>
NET CURRENT ASSETS (LIABILITIES)			(269,537)
			592,857
TOTAL ASSETS LESS CURRENT LIABILITIES			38,128,868
			38,960,409
CREDITORS: Amounts falling due after more than one year	11	-	-
NET ASSETS			38,128,868
			38,960,409
FUNDS			
Restricted Income funds	13	11,738,792	11,718,713
Unrestricted Income funds	13	<u>27,221,617</u>	<u>26,410,155</u>
		<u>38,960,409</u>	<u>38,128,868</u>

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

Approved by Board on 21st February, 2017 and signed on its behalf by:



Mr G S Malhi- President



Mr A S Buttar- Treasurer



Mr M S Buttar- General Secretary

The notes on pages 15 to 22 form part of these accounts

SRI GURU SINGH SABHA SOUTHALL

CASH FLOW STATEMENT FOR YEAR ENDED 03 JANUARY 2016

	2016 £	2015 £
NET CASHFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	95,412	1,627,134
Capital expenditure and financial investment		
Payment to acquire tangible fixed assets	(26,882)	(19,119)
Returns on Investments and servicing of finance		
Interest paid	<u>(9,078)</u>	<u>(39,762)</u>
Increase in cash in the year	59,453	1,568,253
Net cash resources at 04 January, 2015	(8,831)	(1,577,084)
Net cash resources at 03 January, 2016	<u>50,622</u>	<u>(8,831)</u>
Cash inflow/ (outflow) before financing	<u>59,453</u>	<u>1,568,253</u>
Reconciliation of net movement in funds to Net cash flow from operating activities:		
Net incoming resources	831,541	1,113,192
Depreciation Charges	57,735	53,306
Interest Paid	9,078	39,762
Decrease/ (Increase) in debtors	44,042	162,973
Increase/ (Decrease) in creditors	<u>(846,984)</u>	<u>257,901</u>
Net cash flow from operating activities	<u>95,412</u>	<u>1,627,134</u>

Analysis of net cash resources:

	At 03 January 2016 £	Cash Flow £	At 04 January 2015 £
Cash in hand	572,447	59,454	512,993
Loans	<u>1</u>	<u>857,027</u>	<u>(857,026)</u>
	572,448	916,481	(344,033)

Analysis of net debt:

	At 03 January 2016 £	Cash Flow £	At 04 January 2015 £
Debts falling due within one year	1	857,027	(857,026)
Debts falling due after one year	<u>0</u>	<u>-</u>	<u>-</u>
	<u>1</u>	<u>857,027</u>	<u>(857,026)</u>

The notes on pages 15 to 22 form part of these accounts

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2016

1 ACCOUNTING POLICIES

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.

Basis of preparation

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial 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.

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.

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 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 ACCOUNTS YEAR ENDED 03 JANUARY 2016

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	-	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

	Unrestricted Fund £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations and Legacies				
Donations	2,432,348	0	2,432,348	2,355,030
Gift Aid tax reclaimed	235,463	0	235,463	325,187
Subscriptions	0	0	0	39,809
Pingalwara	0	33,190	33,190	17,740
Nepal Earthquake	0	16,573	16,573	0
Fundraising Events	0	0	0	0
	<u>2,667,811</u>	<u>49,763</u>	<u>2,717,574</u>	<u>2,737,766</u>

3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Fund £	Total Funds 2016 £	Total Funds 2015 £
Operating activity			
Fundraising Events	<u>49,763</u>	<u>49,763</u>	<u>83,216</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2016

4 TOTAL RESOURCES EXPENDED

	Charitable Activity	Governance	Total 2016	Total 2015
	£	£	£	£
Direct Costs				
Purchase for Langar	177,362	-	177,362	131,436
Donations Out	16,876	-	16,876	5,395
Light, Heat and Power	343,373	-	343,373	256,975
Religious Cost	175,906	-	175,906	189,396
Rent Collection	-	-	-	-
Audit Fees	-	7,200	7,200	7,200
Consultancy Fees	-	-	-	-
Legal Fees	-	94,045	94,045	32,540
Professional Cost	-	7,757	7,757	3,510
	<u>713,518</u>	<u>109,002</u>	<u>822,520</u>	<u>626,452</u>
Support Costs				
Staff NIC (Employer)	23,548	-	23,548	11,915
Wages	478,984	-	478,984	323,555
Casual Wages	48,456	-	48,456	116,898
Rates	50,458	-	50,458	46,761
Insurance	37,629	-	37,629	13,667
Repairs and Maintenance	107,799	-	107,799	142,918
Telephone and Fax	7,290	-	7,290	2,810
Computer Software and Maintenance	5,292	-	5,292	6,385
Postage, Printing and Stationary	17,507	-	17,507	12,398
Social and Recreational	25,197	-	25,197	18,581
Plant and Machinery -Hire	-	-	-	7,742
Sundry Expense	1,053	-	1,053	571
Cleaning Costs	71,193	-	71,193	67,913
Motor Expense	7,759	-	7,759	9,737
Advertising Costs	18,935	-	18,935	47,170
Bank Charges	6,837	-	6,837	490
Bank Interest	9,078	-	9,078	39,762
Health and Safety	30,080	-	30,080	16,601
Education (KPS)	17,466	-	17,466	43,381
Membership/ Election	11,532	-	11,532	2,777
Receipts Refunded	-	-	-	-
Depreciation- Tangible and Heritage Assets	57,735	-	57,735	53,306
	<u>1,033,829</u>	<u>-</u>	<u>1,033,829</u>	<u>985,338</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2016

5 TRUSTEES' AND REMUNERATION AND EXPENSES

No trustees received any remuneration during the year.

6 NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources are stated after charging:

	2016	2015
	£	£
Depreciation	57,735	53,306
Auditors' Remuneration: audit for the financial statements	7,200	7,200

An amount of £7,200 is payable to RSA Associates (2015 - £7,200)

7 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:	2016	2015
	£	£
Wages and salaries	478,984	323,555
Social Security Costs	<u>23,548</u>	<u>11,915</u>
	<u>502,532</u>	<u>335,470</u>

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:

	2016	2015
Charitable Activities	30	13
Administration	<u>5</u>	<u>15</u>
	<u>35</u>	<u>28</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2016

8 TANGIBLE FIXED ASSETS

	Freehold Property £	Plant & Machinery £	Fixtures & Equipment £	Motor Vehicles £	Total £
COST					
At 04 January 2015	38,289,723	340,862	118,899	84,533	38,834,017
Additions	-	-	26,882	-	26,882
At 03 January 2016	38,289,723	340,862	145,781	84,533	38,860,899
DEPRECIATION					
At 04 January 2015	0	313,426	96,020	26,166	435,612
Charge for the year	0	27,436	13,392	16,907	57,735
At 03 January 2016	0	340,862	109,412	43,073	493,347
NET BOOK VALUE					
At 03 January 2016	38,289,723	0	36,369	41,460	38,367,552
At 04 January 2015	38,289,723	27,436	22,879	58,367	38,398,405

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 2016

9	DEBTORS	2016	2015
		£	£
	Trade debtors	6,066	6,066
	Other debtors	51,657	95,700
		<u>57,724</u>	<u>101,766</u>
10	CREDITORS: Amounts falling due within one year	2016	2015
		£	£
	Bank loans and overdrafts	0	857,026
	Trade	20,689	20,070
	Other	0	0
	Accrual and Deferred Income	16,623	7,200
		<u>37,312</u>	<u>884,296</u>
11	CREDITORS: Amounts falling due after more than one year	2016	2015
		£	£
	Bank loans and overdrafts	<u>-</u>	<u>-</u>
12	RELATED PARTIES		

The charity is controlled by the trustees. Advertisement expense includes an amount of £8,550 (2015 - £500) 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.

Controlling Entity

	At 4 Jan 2015 £	Incoming Resources £	Resource Expended £	At 3 Jan 2016 £
General Funds				
Unrestricted income funds	26,410,155	2,667,811	(1,856,349)	27,221,617
Restricted Funds				
Pingahwara/ Nepal Earthquake	(14,852)	49,763	(29,684)	5,227
School Development Cost	11,733,565			11,733,565
	<u>11,718,713</u>	<u>49,763</u>	<u>(29,684)</u>	<u>11,738,792</u>
	<u>38,128,868</u>	<u>2,717,574</u>	<u>(1,886,033)</u>	<u>38,960,409</u>

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2016

13 NET ASSET BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Tangible Assets	26,628,760	11,738,792	38,367,552	38,398,405
Current Assets	630,171		630,171	614,759
Creditors: Amounts falling due within one year	(37,312)		(37,312)	(884,296)
Creditors: Amounts falling due after more one year	0		0	
	27,221,617	11,738,792	38,960,409	38,128,868

14 STATEMENT OF FINANCIAL ACTIVITIES BY FUND (YE 03 January, 2016)

	Unrestricted Income Fund 2016 £	Unrestricted Income Fund 2015 £
Incoming Resources		
Incoming resources from generated funds		
Voluntary income	2,667,811	2,803,242
Activities for generated funds	0	0
Total Incoming Resources	2,667,811	2,803,242
Resources Expended		
Charitable activities	1,747,347	1,568,540
Governance Costs	109,002	43,250
Total Resources Expended	1,856,349	1,611,790
Net movement in funds	811,462	1,191,452
Reconciliation of funds:		
Total funds brought forward	26,410,155	25,218,703
Total funds carried forward	27,221,617	26,410,155

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE ACCOUNTS YEAR ENDED 03 JANUARY 2016

15 STATEMENT OF FINANCIAL ACTIVITIES BY FUND (YE 03 January, 2016)

	Pingalwara Golak / Nepal Earthquake 2016 £	Pingalwara Golak 2015 £
Incoming Resources		
Incoming resources from generated funds	49,763	17,740
Voluntary income		
Total Incoming Resources	49,763	17,740
Resources Expended		
Charitable activities	(29,684)	96,000
Net movement in funds	20,079	(78,260)
Reconciliation of funds:		
Total funds bought forward	(14,852)	63,408
Total funds carried forward	5,227	(14,852)

16 STATEMENT OF FINANCIAL ACTIVITIES BY FUND (YE 03 January, 2016)

	School Development Cost 2016 £	School Development Cost 2015 £
Net movement in funds	-	-
Reconciliation of funds:		
Total funds bought forward	11,733,565	11,733,565
Total funds carried forward	11,733,565	11,733,565

