APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
GURU NANAK GURDWARA IRVINE

Registered charity number

SC043941

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	JANUARY	2025	to	31	DECEMBER	2025

Set out on pages

Pages 1 to 4

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name: NKA CHARTERED CERTIFIED ACCOUNTANTS

Relevant professional qualification(s) or body (if any): ACCA

Address:

The Sinclair Building
18-20 Eagle Street
Unit 1/1, First Floor, Glasgow
G4 9XA

APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	2025	To	31	12	2025

Reference and administration details

Charity name	**GURU NANAK GURDWARA IRVINE**
Other names charity is known by	
Registered charity number	**SC043941**
Charity's principal address	40/42 BANK STREET
	IRVINE
	NORTH AYRSHIRE
	Postcode KA12 0LP

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	JASVIR SINGH KOONER			
2	JARNAIL SINGH SANGHA			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
NONE	

Structure, governance and management

Type of governing document	Guru Nanak Gurdwara Irvine is an unincorporated Scottish Charity. The Charity has been registered with OSCR since 17 April 2013 and granted charity tax exempt status by HMRC on 18 November 2013.
Trustee recruitment and appointment	A copy of the Charity's constitution, which deals with the appointment and termination of Trustees among other matters, is available from the Trustees at the principal address.

Objectives and activities

Charitable purposes	The prevention or relief of poverty", "The advancement of education", "The advancement of religion", "The advancement of the arts, heritage, culture or science", "The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
Summary of the main activities in relation to these objects	- Place of worship - Hold religious functions - Promote Sikhism and Sikh Culture - Feed any persons attending the temple - Use the funds to enhance the facilities by building a new temple

GURU NANAK GURDWARA IRVINE

SC043941

Section C Notes to the Accounts

C1 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.
The Trustees consider that all general funds are unrestricted.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 2

GURU NANAK GURDWARA IRVINE

SC043941

Section B Statement of balances

Categories	Details	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total current period £	Total last period £
B1 Cash funds	Cash and bank balances at start of year	57,378				57,378	39,389
	Surplus / (deficit) shown on receipts and payments account	13,628				13,628	17,989
						-	
						-	
	Cash and bank balances at end of year	71,006	-	-	-	71,006	57,378

(Agree balances with receipts and payments account(s))

B2 Investments	Details	Fund to which asset belongs	Market valuation £	Last year £
	New Temple under construction	Unrestricted	560,709	544,709
		Total	560,709	544,709

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) £	Current value (if available) £	Last year £
	Sawing Equipment	Unrestricted	6,480		6,480
		Total	6,480	-	6,480

B4 Liabilities	Details	Fund to which liability relates	Amount due £	Last year £
	Accrued professional fees		120	120
		Total	120	120

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	JASVIR SINGH	Jasvir Singh Kooner	
		Jarnail Singh Sangha	

PAGE 2

APPENDIX 2

PAGE 3

GURU NANAK GURDWARA IRVINE SC043941

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total current period £	Total last period £
Voluntary Income	66,708				66,708	90,419
					-	
					-	
					-	
Total	66,708	-	-	-	66,708	90,419
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Impact funding Grant			-	-
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Wages	15,079				15,079	23,539
Insurance	969				969	1,846
Heat & Light	15,164				15,164	3,271
Advertising	-				-	
Miscellaneous	3,936				3,936	3,745
Total	35,148	-	-	-	35,148	32,401
	-	-	-	-	-	-

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year, the Charity continued to undertake its principal activities at their normal operating capacity. The Charity generated income of **£66,708** during the year. No grant funding was received from the local Council during the period.

The Charity continued to progress with the self-build development of the **New Temple**, which is situated in close proximity to the existing Temple. Expenditure of **£16,000** was incurred during the year in relation to building materials, timber and associated construction costs.

The main structural framework of the building has now been completed, with windows and doors installed. Basic electrical wiring, plastering and painting works have also been undertaken. The building comprises three floors and is intended to provide two prayer halls, a dining hall, kitchen and toilet facilities, offices and a number of additional rooms.

The construction and associated works continue to be undertaken primarily on a voluntary basis, with further works being progressed as and when sufficient resources and funding become available.

During the year, the external six-foot boundary wall was completed. Sewerage works were also undertaken, together with various internal works, including the installation of plumbing and radiators.

The Trustees continue to oversee the development of the project and remain committed to progressing the works in accordance with the Charity's available resources.

Financial review

Brief statement of the charity's policy on reserves

The Charity will continue:

- its objectives of using the reserves to promote the Sikh religion and culture. It will be used to create new premises for worship and promoting its objectives.
- continue to receive donations and grants to build up the reserves and rebuild its functions of worship and promoting its objectives.

Details of any deficit	The result for the year shows a surplus of receipts over payments of **£13628.** Closing funds of **£71006.00** are considered by the Trustees to be unrestricted. There is no formal reserves policy, but significant funds are invested in the new Temple project
Donated facilities and services (if any)	

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



JASVIR SINGH

APPENDIX 2

Enter charity name below

GURU NANAK GURDWARA IRVINE

Enter SC No. below

SC043941

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	£	£	£	£	£	£
A1 Receipts						
Donations	66,708				66,708	90,419
Legacies					-	
Grants					-	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	718				718	572
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	67,426	-	-	-	67,426	90,991
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	67,426	-	-	-	67,426	90,991
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	35,148				35,148	32,401
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	120				120	120
Legal costs	-				-	
Council tax	-				-	
HMRC	2,530				2,530	481
A3 Sub total	37,798	-	-	-	37,798	33,002
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	16,000				16,000	40,000
Purchase of investments					-	
A4 Sub total	16,000	-	-	-	16,000	40,000
Total payments	53,798	-	-	-	53,798	73,002
Net receipts / (payments)	13,628	-	-	-	13,628	17,989
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	13,628	-	-	-	13,628	17,989

Signature(s)	JASVIR SINGH	
Full name(s)	JASVIR SINGH KOONER	JARNAIL SINGH SANGHA
Position (e.g. Chair)	TRUSTEE	TRUSTEE
Date	29.09.2026	29.09.2026