



The Bhat Sikh Gurdwara and
Community Association Edinburgh

SC042053

Annual Report & Financial Statements for
the year ending 31st March 2024

Trustees' Annual Report For the Year Ended 31st March 2024

The trustees have the pleasure of presenting their report together with the financial statements and the independent examiner's report for the Year Ended 31st March 2024.

Reference & Administration Information

Charity Name

The Bhat Sikh Gurdwara and Community Association Edinburgh

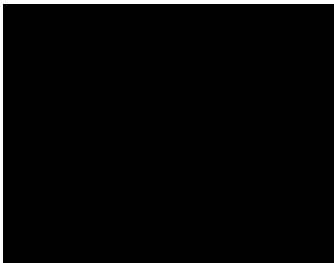
Charity Number

SC042053

Address

1 Sheriff Brae, Edinburgh, EH6 6EQ

Current Trustees



Chair
Vice-chair
General Secretary
Stage Secretary
Treasurer
Vice-Treasurer
Storekeeper

Constitution

The Charity is an unincorporated association. It is governed by its constitution and was adopted when the Gurdwara was first moved to the current building in 1976 and was last amended 20th January 2011. Association was granted charitable status by OSCR on 28th January 2011.

Appointment of Trustees

The Gurdwara Management committee, which meet on a minimum of a monthly basis, are the charity's Trustees. Membership is available to all 'Chanday' (subscription) paying members of the 'Sangat' (Congregation) and there must be a minimum of six Trustees. Trustees are elected by the Sangat at the Annual general meeting which is normally held in the last week of July.

Management

The Trustees are responsible for the governance and day-to-day running of the Gurdwara.

There are also several Jathedars (Head Volunteer) and Sevadars (Volunteers) who are involved with the running of the weekly Divans (services) at the Gurdwara.

All Trustees and members of the Management Committee are unpaid.

Objectives and Activities

Charitable Purpose

The objective of the charity is to advance the Sikh Religion in accordance with the teachings of Sri Guru Nanak Dev Ji, the 9 Successor Guru's and Sri Guru Granth Sahib Ji (Sacred Scriptures) and in doing so provide and run a place of worship for the Sikh Sangat (Congregation) in Edinburgh in accordance with Sikh law.

- To celebrate the principal Sikh religious festivals
- Promote the study of the Sikh religion.
- The Gurdwara will also be the centre point of all the Sikh rites ceremonies for members of the Sangat, Wedding, Birth, and Death & Initiation (baptism).

Activities

The main Divan (service) takes place on a Sunday which is when the majority of Sangat attend. However, the Gurdwara is available for worship everyday of the week, 24 hours a day with the Resident Giani (priest) always on hand. In addition, there are daily recitations of the morning and evening prayers in the Gurdwara. There is also a youth Divan that takes place each Friday night, run under the supervision of the Giani, conducted entirely by the youth. At the end of 2014, a new initiative was also started, Guru Nanak's Free Kitchen, where Langar (vegetarian meal) is prepared at the Gurdwara and then distributed free in the streets in the City Centre. There are two main objectives; to provide a free hot meal to any homeless or needy person in the area, or anyone passing by who wishes to partake and secondly to help promote and distinguish Sikh's and Sikhism in the wider community.

Achievements and Performance

The community attendance has continued to grow, especially all through the week. We also noted a large number of students and national and international visitors attending the Gurdwara Sahib Ji. With this demand we started preparing tea and a small langer daily to support everyone attending ensure they leave the gurdwara with some food.

In celebration of Vaisakhi (most important religious celebration of the Sikh calendar) in line with the success of the 2022 Vaisakhi Mela, the Committee and Sewadar decided to hold a Vaisakhi Jorh Mela in the April 2023. Working closely with our community stakeholders and Edinburgh City Council we managed to hold a successful event. We welcome guests from all parts of Scotland and England, the feedback from this event was exceptional as they all felt this was a superb event. We proud to welcome the Scottish First Minister Nicola Sturgeon, who joined in our celebrations.

We held the long-awaited Sikhi Gurmat learning camp at the Gurdwara for youngsters, this was welcomed from all the community, and they all took part in this.

We also held our annual Reinsabhayee, in which we invited preachers from far and wide to take part 6-8 hours of continue meditation.

Throughout the year the Gurdwara has hosted more wedding ceremonies for Sangat members as well as special services for births and deaths in the community.

We have ensured that all the Gurpurbs (Birthdays of the Sikh Guru's) have been celebrated more traditionally with an Akhand Paath/Sehej Paath – continuous three day ready of the entire Sikh Scriptures. As well as the Bandi Choor Divas (Diwali), which included a fireworks display.

The Gurdwara website was maintained on a real time basis. We continued to stream programs live online for vulnerable Sangat members, who could not attend the Gurdwara Sahib.

Financial Review

Our main source of income is donations from the congregation, from the money placed in the collection box in the Divan (Worship) Hall, these increased by £3,168.00. It was agreed in the AGM that the monthly subscription from the 1st January 2024 would increase from £5.00 to £10.00. With this adjustment we noted an increase in the total monthly subscription fee (Chanday) for over 16-year-old males in the Sangat, this is optional for all members but the vast majority of the community desire to pay this. We also continue to receive income from weddings that take place at the Gurdwara and from donations given by Sangat member's family announcements (Ardasay). One additional source of income this year was amounts given to the Gurdwara to be donated to worthy causes.

Donations in the Golak, Donations for announcements, Golak from house programs all increased compared to the previous year. This was due to the increased number of members attending the Gurdwara Sahib throughout the year.

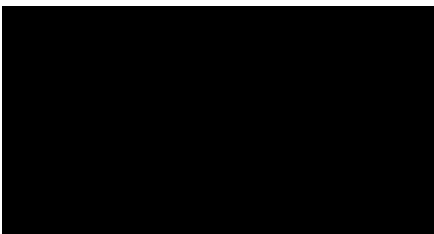
For expenditure during the year, we noticed an increase in gas and electricity costs, this was mainly due to the increasing in the price cap. Furthermore, the building was being used more throughout the year.

We noted that the final costs associated with the full renovation of the bathrooms in the priest side of the building completed last year, were incurred in this financial period.

Within this year we experienced gate fabrication cost, which were to enhance security of our building.

There was an increase in income and a decrease expenditure compared to the previous year, resulting in a reduced deficit position of £14,986.00 for the year ending 31st March 2024.

Approved by the Trustees on 27th December 2024 and signed on their behalf by:



Independent Examiner's Report For the Year Ending 31st March 2024

Independent examiner's report to the Trustees of The Bhat Sikh Gurdwara and Community Association Edinburgh

I report on the financial statements of the charity for the year ended 31st March 2024, which are set out on pages 7 to 11.

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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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:
 - a. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. 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.



itants

2 Anderson Place
Edinburgh
EH6 5NP

Signed on the 27th December 2024

Statement of Receipts and Payments - for the Year Ended 31st March 2024

Receipts	Notes	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Voluntary Receipts					
Donations	4	55,347	10,165	65,512	59,600
Bank Interest		1,684	-	1,684	734
Receipts from Charitable Activities					
Membership Fees		32,180	-	32,180	21,139
Announcements	5	22,292	-	22,292	17,357
Wedding Service Fees		7,690	-	7,690	7,583
Miscellaneous Income	6	3,306	-	3,306	1,258
Gift Aid		-	-	-	-
Total Receipts		122,499	10,165	132,664	107,671
Payments					
Children's Gurmat Camp		-	-	-	-
Gas and Electricity		31,580	-	31,580	18,402
Giani's (Priests) Remuneration	7	32,948	-	32,948	22,903
Insurance		8,051	-	8,051	7,003
Guru Nanak's Free Kitchen	8	-	-	-	-
Council Tax		1,420	-	1,420	1,088
Donations to other Charities	9	1,732	-	1,732	1,351
New Catering Equipment	10	8,297	-	8,297	-
Maintenance	11	12,979	6,820	19,799	49,944
Cleaning	12	9,941	-	9,941	8,266
Costs of Religious/Cultural Activities	13	31,241	-	31,241	46,987
Office and Administration Expenses		129	-	129	-
Telephone & Internet		1,413	-	1,413	1,289
PPE and safety equipment		-	-	-	-
Other expenses	14	1,099	-	1,099	657
Security fees		-	-	-	720
Total Payments		140,830	6,820	147,650	158,610
(Deficit)/Surplus for the year		(18,331)	3,345	(14,986)	(50,939)
Transfer between funds		-	-	-	-
(Deficit)/Surplus for the year		(18,331)	3,345	(14,986)	(50,939)

Statement of Balances - As at 31st March 2024

Funds Reconciliation	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Cash at Bank & in Hand - 01/04/2023	156,508	35,217	138,455	189,394
(Deficit)/Surplus for year	(18,331)	3,345	(14,986)	(50,939)
Cash at Bank & in Hand - 31/03/2024	138,177	38,562	123,469	138,455

Bank & Cash Balances

Reserve Bank Account	73,782	67,819
Current Bank Account	50,495	65,129
GNFK Bank Account	854	4,891
Cash in Hand	1,994	499
PayPal	1,015	546
Expenses control account		
	128,140	138,885

Creditors

HM Revenue and Customs	533	430
Other creditors	4,138	-
	4,671	430

Net assets	123,469	138,455
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Other Assets (Unrestricted Funds)

1 Sheriff Brae, Building (Insured value, Ansvar Insurance)	8,279,831	7,466,910
Equipment and Building Contents (Insured value, Ansvar Insurance)	235,795	226,251
Guru Nanak's Free Kitchen Seva Van (Scrap Value)	-	-
	8,515,626	7,693,161

All funds are unrestricted

Approved by the trustees on 27th Decemebr 2024 and signed on their behalf by:-



Notes to the Accounts - For the Year Ended 31st March 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

All funds are unrestricted unless otherwise stated. Donations received for the Gurdwara's Building and Maintenance should be used for this purpose only. There are also specific donations towards the Children's Gurmat Camp which are to be used for this purpose only. This year there was also a new initiative, Guru Nanak's Free Kitchen, donations made for this purpose are restricted.

3 Related Party Transactions

No Remuneration was paid to the trustees or to any connected persons during the period.

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
4 Donations				
Golak in Gurdwara (collection box in front of the Sacred Scriptures)	54,787	-	54,787	51,619
Donations given for the Gurdwara Building and Maintenance	-	10,165	10,165	3,158
Donations for Guru Nanak's Free Kitchen	-	-	-	-
Donations for Children's Gurmat Camp	-	-	-	1,152
Donations Given for other Charities	197	-	197	738
Golak from homes (collection box in front of the Sacred Scriptures when taken to a congregation members home)	363	-	363	2,933
	55,347	10,165	65,512	59,600
	Unrestricted Funds	Restricted Funds	Total 224	Total 2023
5 Announcements				
Ardasay - Donations given for Family announcements to be made during Divan's for Births, Marriages, Engagements, Birthdays, New House etc.	9,193	-	9,193	10,291
Gurpurb Ardasay - Donations given for announcements celebrating Sikh Religious Occasions	12,781	-	12,781	6,703
Online Ardasay	318	-	318	363
Ardasay from homes (announcements during home visits)	-	-	-	-
	22,292	-	22,292	17,357

Notes to the Accounts - For the Year Ended 31st March 2024 (continued)

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
6 Miscellaneous Income				
Sale of old equipment and van	-	-	-	-
Hire of Gurdwara's Tables & Chairs	151	-	151	63
Use of the Gurdwara Kitchen	121	-	121	31
Darshan Bhate - Donations given for reading of Sacred Scriptures	595	-	595	103
Akhand Paath Maya - Donations given for reading of Sacred Scriptures	-	-	-	500
Maya for home visits - Donations given when taking Sacred Scriptures to a congregation members home	1,412	-	1,412	168
Maya for Langer - Donations given for Langer shopping	848	-	848	393
Sukhmani Sahib Paath - Donations given for reading of Sacred Scriptures	179	-	179	-
Insurance reimbursement	-	-	-	-
	3,306	-	3,306	1,258
	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
7 Giani's (Priests) Remuneration				
Resident Giani's Wages	18,897	-	18,897	17,370
Employee Pension Costs	213	-	213	257
Remuneration for Tabla Players	13,838	-	13,838	4,274
Visiting Giani's payments	-	-	-	1,002
	32,948	-	32,948	22,903
	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
8 Guru Nanak's Free Kitchen				
Langar Supplies for GNFK	-	-	-	-
Insurance for GNFK Van	-	-	-	-
Van repairs and fuel	-	-	-	-
	-	-	-	-

Notes to the Accounts - For the Year Ended 31st March 2024 (continued)

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
9 Donations to other Charities				
Other charities	300	-	300	100
Red Cross	110	-	110	130
Marie Curie	120	-	120	120
Interfaith association	300	-	300	-
Sikh aid scotland	300	-	300	-
Sikh council	602	-	602	1,001
	<u>1,732</u>	<u>-</u>	<u>1,732</u>	<u>1,351</u>

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
10 New Catering Equipment				
New gas burners	4,462	-	4,462	-
New hotpots fitting and commisioning	3,198	-	3,198	-
New kitchen equipment	637	-	637	-
	<u>8,297</u>	<u>-</u>	<u>8,297</u>	<u>-</u>

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
11 Maintenance				
Bathroom renovation	-	6,820	6,820	38,320
Roof repairs	-	-	-	7,000
General maintenance around Gurdwara	514	-	514	-
Electrical maintenance	1,272	-	1,272	876
Joinery maintenance	-	-	-	240
Plumbing maintenance	526	-	526	1,743
New chairs	636	-	636	-
Alarm monitoring & CCTV	216	-	216	216
Fire extinguishers replacement and service	-	-	-	442
New office	-	-	-	-
Flood damage	3,572	-	3,572	-
New Mats	896	-	896	-
New hoovers	199	-	199	-
TV Licence	159	-	159	159
Health and safety inspections	-	-	-	270
Gate fabrication	3,700	-	3,700	-
Clock repair	144	-	144	-
Audio system repairs	650	-	650	193
New sheets	-	-	-	50
Chair Lift Service/Repairs	495	-	495	435
	<u>12,979</u>	<u>6,820</u>	<u>19,799</u>	<u>49,944</u>

Notes to the Accounts - For the Year Ended 31st March 2024 (continued)

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
12 Cleaning				
Washroom Supplies	-	-	-	-
Cleaning Materials	1,260	-	1,260	924
Cleaner's Remuneration	6,610	-	6,610	5,697
Launderette for cleaning of Divan hall Sheets kitchen canopy (Deep clean)	-	-	-	-
	2,071	-	2,071	1,645
	9,941	-	9,941	8,266
	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
13 Costs of Religious/Cultural Activities				
Fire works display's	1,500	-	1,500	1,984
Food Stuff's for Langar (Community Meal)	7,568	-	7,568	3,964
Expenses for Sikhi Camp	-	-	-	4,452
Expenses for Vaisakhi Nagar Kirtan (Religious procession)	13,840	-	13,840	32,331
Reinsabhayee	3,667	-	3,667	1,453
Travel	220	-	220	782
Containers	1,352	-	1,352	-
Sangat langer kirtan bhate	116	-	116	43
Wedding register and lava readers remuneration	429	-	429	426
Bheta for visiting Ragi's	2,549	-	2,549	1,552
	31,241	-	31,241	46,987
	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
14 Other Expenses				
Bank charges	59	-	59	17
New brief cases	70	-	70	-
Sponsor Licence Fee	-	-	-	42
Flowers for bereavements	-	-	-	598
New cones	50	-	50	-
Bedding for guests	20	-	20	-
Architects fee	900	-	900	-
Gifts	-	-	-	-
	1,099	-	1,099	657