

# BILGA GENERAL HOSPITAL CHARITABLE TRUST

England & Wales · Charity number 1075871

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1999-06-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 1 The Barns  
Grange Farm  
St. Peters Lane  
Bickenhill  
Solihull  
West Midlands  
B92 0ED

**Phone** 07850781451

**Email** [jssbilga@yahoo.co.uk](mailto:jssbilga@yahoo.co.uk)

**Website** [www.bilgahosp.org.uk](http://www.bilgahosp.org.uk)

## Activities

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**Objects:** THE RELIEF OF SICKNESS AND THE PROMOTION OF HEALTH EDUCATION, VOCATIONAL TEACHING, AND PREVENTATIVE MEDICINE FOR THE POOR AND OTHER RESIDENTS OF BILGA AND SURROUNDING VILLAGES IN PUNJAB INDIA.

**Activities:** The aim of Bilga General Hospital is to help provide effective healthcare to a population of well over one hundred thousand in the village of Bilga and the surrounding villages. We also provide free medical treatment to patients living below the poverty line (BPL). The hospital is owned and maintained by the Trust, but is operated by the Christian Medical College and Hospital (CMC), Ludhiana.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** BILGA AND SURROUNDING VILLAGES IN PUNJAB INDIA
- India
- Sandwell

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,326	£66,419	-	-
2024-03-31	£3,765	£29,706	-	-
2023-03-31	£69,531	£42,855	-	-
2022-03-31	£37,961	£26,820	-	-
2021-03-31	£2,981	£27,109	-	-

## Trustees

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Name	Role	Appointed
Dr JUGJIT SINGH SANGHERA		
Harjinder Singh		2024-05-28
Harminder Singh Bahra		2024-05-28
KULBIR SINGH SANGHERA		

**BILGA GENERAL HOSPITAL CHARITABLE TRUST**

England & Wales - Charity number 1075871

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# Accounts

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CHARITY REGISTRATION NUMBER: 1075871

**Bilga General Hospital Charitable Trust**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 March 2025**

# **Bilga General Hospital Charitable Trust**

## **Financial Statements**

**Year ended 31 March 2025**

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# **Bilga General Hospital Charitable Trust**

## **Trustees' Annual Report**

**Year ended 31 March 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### **Reference and administrative details**

**Registered charity name** Bilga General Hospital Charitable Trust

**Charity registration number** 1075871

**Principal office** 1 The Barns, Grange Farm  
St Peter's Lane  
Bickenhill  
Solihull  
B92 0ED

**The trustees** Dr JS Sanghera  
Mr KS Sanghera  
Mr H Singh  
Mr H S Bahra

**Independent examiner** P J Owen FCCA ACA  
Rostance Edwards Ltd  
1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

**Bankers** Barclays  
Leicester  
LE87 2BB

### **Structure, governance and management**

#### **Governing document**

The charity is governed by a constitution dated 12 May 1999. Its objectives are the relief of sickness and the promotion of health education, vocational teaching and preventative medicine for the poor and other residents of Bilga and the surrounding villages in Punjab, India.

#### **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Executive Committee (the "trustees") who are elected under the terms of the constitution.

# **Bilga General Hospital Charitable Trust**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2025**

### **Objectives and activities**

To meet the objective of the Trust constitution, a hospital has been built in Bilga, India, to promote health for the residents of this area. It achieves its objective by providing free board, lodging, medical or surgical treatment, medicines and any other necessary assistance.

To this end, Bilga General Hospital Charitable Trust works very closely with the Christian Medical College (CMC) Ludhiana (registered under the Societies Act XX1 of 1860) to provide high quality medical education and research and offer health care in the rural underserved and unreached areas/communities in India. CMC are responsible for the operation of the hospital under the lease agreement with Bilga General Hospital Charitable Trust.

The Trustees of the Bilga General Hospital Charitable Trust are on the Joint Committee of CMC Ludhiana.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### **Achievements and performance**

The charity has continued to receive donations throughout the year to help with the development and running of the hospital in Bilga. The charity also held an event this year that helped raise funds to be used in helping fund the Bilga hospital. The charity continue working closely with CMC to make improvements to the hospital and reach the people in the surrounding areas.

### **Financial review**

The charity has received donations in the year of £23,657 (2024: £3.765). In the year a fundraising event was held to raise further funds to assist in the development and running of the hospital. The balance of the reserves is being held to ensure the charity's objective of maintaining the operation of the hospital in the future continues, should the level of income decline.

### **Plans for future periods**

Further ambition of the trust is to generate fundraising to install a new much needed CT and MRI scanning systems in the hospital within the next two years, this will avoid patients having to be referred to distant medical scanning centres for the facilities as far as 30/40 kilometres away from our trust hospital as sometimes it gets too late for seriously injured patients.

To continue with the trusts plans and objectives and working with CMC, the following activities have been actioned or are in working progress:

- To get NABH (National Accreditation for Hospitals and Healthcare). Also, application for the Indian Government Ayushman Bharat Health Insurance scheme;
- Continue to work on the CT wing;
- Upgrade the medical superintendent, Doctors and Nurses accommodation;
- To build a corpus fund for the poor patients in surrounding 45 villages with a population of 100,000;
- At the end of 2025, celebrate 25th Anniversary of the foundation stone of Bilga general Hospital in UK to raise money for Corpus Fund, purchase advanced laparoscope, anaesthesia machine and to upgrade doctors/nurses accommodation.

# **Bilga General Hospital Charitable Trust**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2025**

### **Trustees' responsibilities statement**

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 charity trustees to prepare financial statements for each 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 19 January 2026 and signed on behalf of the board of trustees by:

Dr JS Sanghera  
Trustee

# **Bilga General Hospital Charitable Trust**

## **Independent Examiner's Report to the Trustees of Bilga General Hospital Charitable Trust**

**Year ended 31 March 2025**

I report to the trustees on my examination of the financial statements of Bilga General Hospital Charitable Trust ('the charity') for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Mr Philip Owen FCCA ACA  
Independent Examiner  
1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT  
19 January 2026

# Bilga General Hospital Charitable Trust

## Statement of Financial Activities

Year ended 31 March 2025

		2025			2024
	Note	Unrestricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	27,205	–	27,205	3,765
Investment income	5	121	–	121	–
<b>Total income</b>		<u>27,326</u>	<u>–</u>	<u>27,326</u>	<u>3,765</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	6	6,322	–	6,322	–
Expenditure on charitable activities	7,8	34,563	25,534	60,097	29,706
<b>Total expenditure</b>		<u>40,885</u>	<u>25,534</u>	<u>66,419</u>	<u>29,706</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(13,559)</u>	<u>(25,534)</u>	<u>(39,093)</u>	<u>(25,941)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		165,296	616,053	781,349	807,289
<b>Total funds carried forward</b>		<u>151,737</u>	<u>590,519</u>	<u>742,256</u>	<u>781,349</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

# Bilga General Hospital Charitable Trust

## Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	15		627,494	653,027
<b>Current assets</b>				
Debtors	16	3,654		7,265
Cash at bank and in hand		114,288		147,965
		<u>117,942</u>		<u>155,230</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>3,180</u>		<u>26,909</u>
<b>Net current assets</b>			<u>114,762</u>	<u>128,321</u>
<b>Total assets less current liabilities</b>			<u>742,256</u>	<u>781,348</u>
<b>Net assets</b>			<u>742,256</u>	<u>781,348</u>
<b>Funds of the charity</b>				
Endowment funds			590,519	616,053
Unrestricted funds			151,737	165,296
<b>Total charity funds</b>	18		<u>742,256</u>	<u>781,349</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 January 2026, and are signed on behalf of the board by:

Mr KS Sanghera  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# **Bilga General Hospital Charitable Trust**

## **Notes to the Financial Statements**

**Year ended 31 March 2025**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Seven House, 96 Albert Road, Stechford, Birmingham B33 8AG.

### **2. Statement of compliance**

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

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on 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.

These financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

#### **Going concern**

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

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% straight line
Preoperative expenses	-	2% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	23,657	<b>23,657</b>	3,765	3,765
Gift aid Receivable	3,548	<b>3,548</b>	—	—
	<u>27,205</u>	<u><b>27,205</b></u>	<u>3,765</u>	<u>3,765</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>121</u>	<u><b>121</b></u>	<u>—</u>	<u>—</u>

### 6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Staging events	<u>6,322</u>	<u><b>6,322</b></u>	<u>—</u>	<u>—</u>

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Endowment Funds £	Total Funds 2025 £
Charitable activities	34,323	25,534	<b>59,857</b>
Support costs	240	–	<b>240</b>
	<u>34,563</u>	<u>25,534</u>	<u><b>60,097</b></u>

	Unrestricted Funds £	Endowment Funds £	Total Funds 2024 £
Charitable activities	3,960	25,589	29,550
Support costs	156	–	156
	<u>4,116</u>	<u>25,589</u>	<u>29,706</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	<u>28,413</u>	<u>31,444</u>	<u>240</u>	<u><b>60,097</b></u>	<u>29,706</u>

### Analysis of direct costs

	Charitable activities £	Total funds 2025 £	Total funds 2024 £
Independent examiners fee	<b>2,880</b>	<b>2,880</b>	3,960
Depreciation	<b>25,533</b>	<b>25,533</b>	25,590
	<u><b>28,413</b></u>	<u><b>28,413</b></u>	<u>29,550</u>

### 9. Analysis of support costs

	Support costs £	Total 2025 £	Total 2024 £
Computer costs	156	<b>156</b>	156
Bank charges	84	<b>84</b>	–
	<u>240</u>	<u><b>240</b></u>	<u>156</u>

### 10. Analysis of grants

	2025 £	2024 £
<b>Grants to institutions</b>		
Bilga General Hospital - CMC Ludhiana	<b>31,444</b>	–
Total grants	<u><b>31,444</b></u>	<u>–</u>

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>25,533</u>	<u>25,590</u>

#### 12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,180	3,600
Other financial services	400	360
	<u>3,580</u>	<u>3,960</u>

#### 13. Staff costs

The average head count of employees during the year was Nil (2024: Nil). Therefore there have been no employees paid £60,000 or more in either year.

#### 14. Trustee remuneration and expenses

No remuneration or expenses were paid to any of the trustees during the year (2024: Nil).

#### 15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
<b>At 1 April 2024 and 31 March 2025</b>	<u>1,031,373</u>	<u>57,563</u>	<u>1,974</u>	<u>18,856</u>	<u>1,109,766</u>
<b>Depreciation</b>					
At 1 April 2024	379,020	56,889	1,974	18,856	456,739
Charge for the year	25,365	168	–	–	25,533
<b>At 31 March 2025</b>	<u>404,385</u>	<u>57,057</u>	<u>1,974</u>	<u>18,856</u>	<u>482,272</u>
<b>Carrying amount</b>					
<b>At 31 March 2025</b>	<u>626,988</u>	<u>506</u>	<u>–</u>	<u>–</u>	<u>627,494</u>
At 31 March 2024	<u>652,353</u>	<u>674</u>	<u>–</u>	<u>–</u>	<u>653,027</u>

#### 16. Debtors

	2025 £	2024 £
Prepayments and accrued income	121	156
Other debtors	3,533	7,109
	<u>3,654</u>	<u>7,265</u>

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	3,180	4,560
Other creditors	–	22,349
	<u>3,180</u>	<u>26,909</u>

Included within other creditors is a balance due to Christian Medical College (CMC Ludhiana) of £Nil (2024 - £22,349). The Trustees are part of the joint medical committee.

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
General funds	165,296	27,326	(40,885)	<u>151,737</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
General funds	165,647	3,765	(4,116)	<u>165,296</u>

##### Endowment funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
Permanent Endowment Fund	616,053	–	(25,534)	<u>590,519</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
Permanent Endowment Fund	641,642	–	(25,589)	<u>616,053</u>

#### 19. Related parties

There are no other related party transaction other than those disclosed in notes 10 and 17 of the financial statements.

**BILGA GENERAL HOSPITAL CHARITABLE TRUST**

England & Wales - Charity number 1075871

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# Accounts

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CHARITY REGISTRATION NUMBER: 1075871

**Bilga General Hospital Charitable Trust**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 March 2023**

# Bilga General Hospital Charitable Trust

## Financial Statements

Year ended 31 March 2023

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# **Bilga General Hospital Charitable Trust**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### **Reference and administrative details**

**Registered charity name** Bilga General Hospital Charitable Trust

**Charity registration number** 1075871

**Principal office** Severn House  
96 Albert Road  
Stechford  
Birmingham  
B33 8AG

**The Trustees** Dr JS Sanghera  
Mr KS Sanghera

**Independent examiner** Mr Philip Owen FCCA ACA  
1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

**Bankers** Barclays  
Leicester  
LE87 2BB

Union Bank  
of India  
V.P.O  
Bilga  
144036  
District  
Jalandhar  
Punjab  
India

### **Structure, governance and management**

#### **Governing document**

The charity is governed by a constitution dated 12 May 1999. Its objectives are the relief of sickness and the promotion of health education, vocational teaching and preventative medicine for the poor and other residents of Bilga and the surrounding villages in Punjab, India.

#### **Objectives and activities**

To meet the objective of the trust constitution, a hospital has been built and operates in Bilga, India, to promote health for the residents of this area. It achieves its objective by providing free board, lodging, medical or surgical treatment and medicines and any other necessary assistance.

# **Bilga General Hospital Charitable Trust**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

### **Achievements and performance**

During the financial period a fundraising charity gala was organised in December 2022 to help raise new donations for the charity. In preparation of the event, existing funds were used to cover expenditure such as venue hire, and other overheads needed to host the gala. After accounting for all the costs involved with hosting, the charity saw a positive return in cash flow from donations received on the night. Overall, the event was a success and raised additional new funds from donors which will be used for future funding for the overseas hospital.

### **Financial review**

The charity has raised funds throughout the year and has used them to assist in the development and running of the hospital and the promotion of health to the local residents. The balance of the reserves is being held to ensure the charity's objective of maintaining the operation of the hospital in the future continues should the level of income decline.

### **Plans for future periods**

Further ambition of the trust is to generate fundraising to install a new much needed CT and MRI scanning systems in the hospital within the next two years, this will avoid patients having to be referred to distant medical scanning centres for the facilities as far as 30/40 kilometers away from our trust hospital as sometimes it gets too late for seriously injured patients.

# Bilga General Hospital Charitable Trust

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

### Trustees' responsibilities statement

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 charity Trustees to prepare financial statements for each 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved on 30 January 2024 and signed on behalf of the board of Trustees by:



Dr JS Sanghera  
Trustee

# Bilga General Hospital Charitable Trust

## Independent Examiner's Report to the Trustees of Bilga General Hospital Charitable Trust

Year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of Bilga General Hospital Charitable Trust ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached. This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Mr Philip Owen FCCA ACA  
Independent Examiner

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

30 January 2024

# Bilga General Hospital Charitable Trust

## Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Endowment funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	69,531	–	69,531
<b>Total Income</b>		<u>69,531</u>	<u>–</u>	<u>69,531</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	5	14,856	–	14,856
Expenditure on charitable activities	6,7	2,335	25,665	27,999
<b>Total expenditure</b>		<u>17,191</u>	<u>25,665</u>	<u>42,855</u>
<b>Net income and net movement in funds</b>		<u>52,340</u>	<u>(25,665)</u>	<u>26,676</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		113,307	667,307	780,614
<b>Total funds carried forward</b>		<u>165,647</u>	<u>641,642</u>	<u>807,289</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

# Bilga General Hospital Charitable Trust

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	678,617	704,281
<b>Current assets</b>			
Debtors	13	15,697	6,420
Cash at bank and in hand		137,005	93,762
		<u>152,702</u>	<u>100,182</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>24,029</u>	<u>23,849</u>
<b>Net current assets</b>		<u>128,673</u>	<u>76,333</u>
<b>Total assets less current liabilities</b>		<u>807,290</u>	<u>780,614</u>
<b>Net assets</b>		<u>807,290</u>	<u>780,614</u>
<b>Funds of the charity</b>			
Endowment funds		641,642	667,307
Unrestricted funds		165,647	113,307
<b>Total charity funds</b>	15	<u>807,289</u>	<u>780,614</u>

These financial statements were approved by the board of Trustees and authorised for issue on 30 January 2024, and are signed on behalf of the board by:

*K.S. Sanghera*

Mr KS Sanghera  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements

Year ended 31 March 2023

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Severn House, 96 Albert Road, Stetchford, Birmingham, B33 8AG.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on 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.

These financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

#### Going concern

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

#### Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% straight line
Preoperative expenses	-	2% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	69,531	<u>69,531</u>	37,961	<u>37,961</u>

### 5. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Fundraising events	14,856	<u>14,856</u>	-	-

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Endowment Funds £	Total Funds 2023 £
Charitable activities	<u>2,335</u>	<u>25,665</u>	<u>27,999</u>

	Unrestricted Funds £	Endowment Funds £	Total Funds 2022 £
Charitable activities	<u>1,055</u>	<u>25,765</u>	<u>26,820</u>

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
Charitable activities	<u>27,999</u>	<u>27,999</u>	<u>26,820</u>

#### Analysis of direct costs

	Charitable activities	Total funds 2023	Total funds 2022
	£	£	£
Independent examiners fee	1,980	1,980	900
Advertising	355	355	155
Depreciation	<u>25,664</u>	<u>25,664</u>	<u>25,765</u>
	<u>27,999</u>	<u>27,999</u>	<u>26,820</u>

### 8. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>25,664</u>	<u>25,765</u>

### 9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,800	900
Other financial services	180	-
	<u>1,980</u>	<u>900</u>

### 10. Staff costs

The average head count of employees during the year was Nil (2022: Nil). Therefore, there have been no employees paid £60,000 or more in either year.

### 11. Trustee remuneration and expenses

No remuneration or expenses were paid to any of the Trustees during the year (2022: Nil).

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2022 and 31 March 2023	<u>1,031,373</u>	<u>57,563</u>	<u>1,974</u>	<u>18,856</u>	<u>1,109,766</u>
<b>Depreciation</b>					
At 1 April 2022	328,290	56,365	1,974	18,856	405,485
Charge for the year	25,365	299	—	—	25,664
At 31 March 2023	<u>353,655</u>	<u>56,664</u>	<u>1,974</u>	<u>18,856</u>	<u>431,149</u>
<b>Carrying amount</b>					
At 31 March 2023	<u>677,718</u>	<u>899</u>	<u>—</u>	<u>—</u>	<u>678,617</u>
At 31 March 2022	<u>703,083</u>	<u>1,198</u>	<u>—</u>	<u>—</u>	<u>704,281</u>

#### 13. Debtors

	2023 £	2022 £
Other debtors	<u>15,697</u>	<u>6,420</u>

#### 14. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,680	1,500
Other creditors	<u>22,349</u>	<u>22,349</u>
	<u>24,029</u>	<u>23,849</u>

Included within other creditors is a balance due to Christian Medical College of £22,349 (2022 - £22,349). The Trustees are part of the joint medical committee.

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>113,307</u>	<u>69,531</u>	<u>(17,191)</u>	<u>165,647</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>76,401</u>	<u>37,961</u>	<u>(1,055)</u>	<u>113,307</u>

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 15. Analysis of charitable funds *(continued)*

##### Endowment funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Permanent Endowment Fund	<u>667,307</u>	<u>—</u>	<u>(25,665)</u>	<u>641,642</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Permanent Endowment Fund	<u>693,072</u>	<u>—</u>	<u>(25,765)</u>	<u>667,307</u>



**BILGA GENERAL HOSPITAL CHARITABLE TRUST**

England & Wales - Charity number 1075871

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# Accounts

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CHARITY REGISTRATION NUMBER: 1075871

**Bilga General Hospital Charitable Trust**

**Report of the Trustees and  
Unaudited Financial Statements**

**For the year ended**

**31 March 2022**

# **Bilga General Hospital Charitable Trust**

## **Financial Statements**

**Year ended 31 March 2022**

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Balance sheet	<b>6</b>
Notes to the financial statements	<b>7 to 13</b>

# Bilga General Hospital Charitable Trust

## Trustees' Annual Report

Year ended 31 March 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

### Reference and administrative details

<b>Registered charity name</b>	Bilga General Hospital Charitable Trust
<b>Charity registration number</b>	1075871
<b>Principal office</b>	Severn House 96 Albert Road Stechford Birmingham B33 8AG
<b>The Trustees</b>	Dr JS Sanghera Mr KS Sanghera Mr G Singh (Retired 22 February 2022)
<b>Independent examiner</b>	Mr Philip Owen FCCA ACA 1 & 2 Heritage Park Hayes Way Cannock Staffordshire WS11 7LT
<b>Bankers</b>	Barclays Leicester LE87 2BB  Union Bank of India V.P.O Bilga 144036 District Jalandhar Punjab India

# **Bilga General Hospital Charitable Trust**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2022**

### **Structure, governance and management**

#### **Governing document**

The charity is governed by a constitution dated 12 May 1999. Its objectives are the relief of sickness and the promotion of health education, vocational teaching and preventative medicine for the poor and other residents of Bilga and the surrounding villages in Punjab, India.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Objectives and activities**

To meet the objective of the trust constitution, a hospital has been built and operates in Bilga, India, to promote health for the residents of this area. It achieves its objective by providing free board, lodging, medical or surgical treatment and medicines and any other necessary assistance.

#### **Achievements and performance**

During the year the lease that had been granted to the local charity responsible for the operation of the hospital has continued.

#### **Financial review**

The charity has raised funds throughout the year and has used them to assist in the development and running of the hospital and the promotion of health to the local residents. The balance of the reserves is being held to ensure the charity's objective of maintaining the operation if the hospital in the future continues should the level of income decline.

#### **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

# Bilga General Hospital Charitable Trust

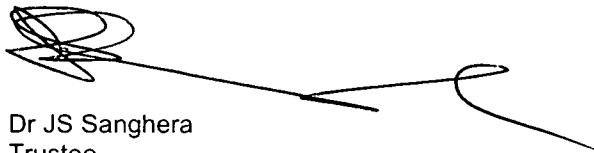
## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

### Plans for future periods

The charity hopes to build professional relationships with national and international hospitals to help expand its knowledge and support to the doctors and staff at the hospital in Bilga. The charity has continued its two or three year building expansion programme to develop the hospital and improve the services that are offered to the residents of Bilga, improving the overall health of the community.

The trustees' annual report was approved on 15 March 2023 and signed on behalf of the board of trustees by:



Dr JS Sanghera  
Trustee

# Bilga General Hospital Charitable Trust

## Independent Examiner's Report to the Trustees of Bilga General Hospital Charitable Trust

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Bilga General Hospital Charitable Trust ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

~~I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.~~

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached. This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Mr Philip Owen FCCA ACA  
Independent Examiner

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

15 March 2023

# Bilga General Hospital Charitable Trust

## Statement of Financial Activities

Year ended 31 March 2022

		2022	2021		
	Note	Unrestricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	37,961	–	<u>37,961</u>	2,981
<b>Total income</b>		<u>37,961</u>	<u>–</u>	<u>37,961</u>	<u>2,981</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	1,055	25,765	<u>26,820</u>	27,109
<b>Total expenditure</b>		<u>1,055</u>	<u>25,765</u>	<u>26,820</u>	<u>27,109</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>36,906</u>	<u>(25,765)</u>	<u>11,141</u>	<u>(24,128)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		76,401	693,072	<u>769,473</u>	793,601
<b>Total funds carried forward</b>		<u>113,307</u>	<u>667,307</u>	<u>780,614</u>	<u>769,473</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

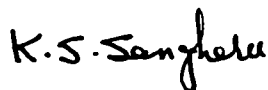
# Bilga General Hospital Charitable Trust

## Balance Sheet

31 March 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	10		704,281	730,046
<b>Current assets</b>				
Debtors	11	6,420		7,632
Cash at bank and in hand		93,762		71,894
		<u>100,182</u>		<u>79,526</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>23,849</u>		<u>40,099</u>
<b>Net current assets</b>			<u>76,333</u>	<u>39,427</u>
<b>Total assets less current liabilities</b>			<u>780,614</u>	<u>769,473</u>
<b>Net assets</b>			<u>780,614</u>	<u>769,473</u>
<b>Funds of the charity</b>				
Endowment funds			667,307	693,072
Unrestricted funds			113,307	76,401
<b>Total charity funds</b>	13		<u>780,614</u>	<u>769,473</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 March 2023, and are signed on behalf of the board by:



Mr KS Sanghera  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Severn House, 96 Albert Road, Stetchford, Birmingham, B33 8AG.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on 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.

These financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

#### Going concern

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

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% straight line
Preoperative expenses	-	2% straight line

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

### Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods and services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit-risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	<u>37,961</u>	<u>37,961</u>	<u>2,981</u>	<u>2,981</u>

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 5. Expenditure on charitable activities by fund type

	Endowment Funds £	Unrestricted Funds £	Total Funds 2022 £	Endowment Funds £	Unrestricted Funds £	Total Funds 2021 £
Independent examiners fee		900	900		900	900
Advertising		155	155		312	312
Depreciation	25,765		25,765	25,897		25,897
	<u>25,765</u>	<u>1,055</u>	<u>26,820</u>	<u>25,897</u>	<u>1,212</u>	<u>27,109</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Independent examiners fee	900	900	900
Advertising	155	155	312
Depreciation	25,765	25,765	25,897
	<u>26,820</u>	<u>26,820</u>	<u>27,109</u>

### 7. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>25,765</u>	<u>25,897</u>

### 8. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 9. Trustee remuneration and expenses

No remuneration or expenses were paid to any of the trustees during the year (2021: Nil).

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 10. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2021 and 31 March 2022	1,031,373	57,563	1,974	18,856	1,109,766
<b>Depreciation</b>					
At 1 April 2021	302,925	55,965	1,974	18,856	379,720
Charge for the year	25,365	400	-	-	25,765
<b>At 31 March 2022</b>	<b>328,290</b>	<b>56,365</b>	<b>1,974</b>	<b>18,856</b>	<b>405,485</b>
<b>Carrying amount</b>					
At 31 March 2022	703,083	1,198	-	-	704,281
At 31 March 2021	728,448	1,598	-	-	730,046

#### 11. Debtors

	2022 £	2021 £
Other debtors	6,420	7,632

#### 12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,500	600
Other creditors	22,349	39,499
	<b>23,849</b>	<b>40,099</b>

Included within other creditors is a balance due to Christian Medical College of £22,349 (2021 - £39,499). The trustees are part of the joint medical committee.

# Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
General funds	76,401	37,961	(1,055)	113,307

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021 £
General funds	74,632	2,981	(1,212)	76,401

##### Endowment funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
Permanent Endowment Fund	693,072	—	(25,765)	667,307

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021 £
Permanent Endowment Fund	718,969	—	(25,897)	693,072

**BILGA GENERAL HOSPITAL CHARITABLE TRUST**

England & Wales - Charity number 1075871

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# Accounts

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CHARITY REGISTRATION NUMBER: 1075871

**The Bilga General Hospital Charitable Trust**  
**Unaudited Financial Statements**  
**31 March 2021**

# The Bilga General Hospital Charitable Trust

## Partners' Annual Report

Year ended 31 March 2021

The partners present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### Reference and administrative details

**Registered charity name** The Bilga General Hospital Charitable Trust

**Charity registration number** 1075871

**Principal office** Severn House  
96 Albert Road  
Stechford  
Birmingham  
B33 8AG

### The partners

Dr JS Sanghera  
Mr KS Sanghera  
Mr G Singh

### Accountants

Rostance Edwards Limited  
Chartered accountants  
1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

# The Bilga General Hospital Charitable Trust

## Partners' Annual Report *(continued)*

Year ended 31 March 2021

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Statement of trustees' responsibilities

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's accountant is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the accountant is aware of that information.

#### Objectives and activities

To meet the objective of the trust constitution, a hospital has been built and operates in Bilga, India, to promote health for the residents of this area. It achieves its objective by providing free board, lodging, medical or surgical treatment and medicines and any other necessary assistance.

#### Achievements and performance

During the year the lease that had been granted to the local charity responsible for the operation of the hospital was continued.

#### Financial review

The charity has raised funds throughout the year and has used them to assist in the development and running of the hospital and the promotion of health to the local residents. The balance of the reserves is being held to ensure the charity's objective of maintaining the operation of the hospital in the future continues should the level of income decline.

# The Bilga General Hospital Charitable Trust

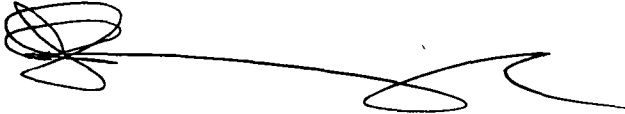
## Partners' Annual Report *(continued)*

Year ended 31 March 2021

### Plans for future periods

The charity hopes to build professional relationships with national and international hospitals to help expand its knowledge and support to the doctors and staff at the hospital in Bilga. The charity has continued its two or three year building expansion programme to develop the hospital and improve the services that are offered to the residents of Bilga, improving the overall health of the community.

The partners' annual report was approved on 20 January 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Dr JS Sanghera  
Partner

# The Bilga General Hospital Charitable Trust

## Chartered Accountant's Report to The Bilga General Hospital Charitable Trust on the Unaudited Financial Information of The Bilga General Hospital Charitable Trust

Year ended 31 March 2021

In accordance with the engagement letter dated 31 March 2017, we have prepared for your approval the financial information of The Bilga General Hospital Charitable Trust for the year ended 31 March 2021, which comprise the statement of financial activities, statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the board of trustees of The Bilga General Hospital Charitable Trust, as a body, in accordance with the terms of our engagement letter dated 31 March 2017. Our work has been undertaken solely to prepare for your approval the financial statements of The Bilga General Hospital Charitable Trust and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release TECH08/16AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Bilga General Hospital Charitable Trust and its board of trustees, as a body, for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all informations and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.



ROSTANCE EDWARDS LIMITED  
Chartered accountants

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

# The Bilga General Hospital Charitable Trust

## Statement of Financial Activities

Year ended 31 March 2021

		2021		2020	
	Note	Unrestricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	2,981	—	2,981	30,556
<b>Total income</b>		<u>2,981</u>	<u>—</u>	<u>2,981</u>	<u>30,556</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	1,212	25,897	27,109	63,625
<b>Total expenditure</b>		<u>1,212</u>	<u>25,897</u>	<u>27,109</u>	<u>63,625</u>
<b>Net expenditure and net movement in funds</b>					
		<u>1,769</u>	<u>(25,897)</u>	<u>(24,128)</u>	<u>(33,069)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		74,632	718,969	793,601	826,670
<b>Total funds carried forward</b>		<u>76,401</u>	<u>693,072</u>	<u>769,473</u>	<u>793,601</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

# The Bilga General Hospital Charitable Trust

## Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	10	730,046	755,943
<b>Current assets</b>			
Debtors	11	7,632	5,976
Cash at bank and in hand		<u>71,894</u>	<u>71,781</u>
		79,526	77,757
<b>Creditors: amounts falling due within one year</b>	12	<u>40,099</u>	<u>40,099</u>
<b>Net current assets</b>		<u>39,427</u>	<u>37,658</u>
<b>Total assets less current liabilities</b>		<u>769,473</u>	<u>793,601</u>
<b>Net assets</b>		<u>769,473</u>	<u>793,601</u>
<b>Funds of the charity</b>			
Endowment funds		693,072	718,969
Unrestricted funds		<u>76,401</u>	<u>74,632</u>
<b>Total charity funds</b>	13	<u>769,473</u>	<u>793,601</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 January 2022, and are signed on behalf of the board by:

Mr KS Sanghera  
Partner

The notes on pages 7 to 12 form part of these financial statements.

# The Bilga General Hospital Charitable Trust

## Notes to the Financial Statements

Year ended 31 March 2021

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Severn House, 96 Albert Road, Stetchford, Birmingham, B33 8AG.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on 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.

#### Going concern

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

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the partners for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# The Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% straight line
Preoperative expenses	-	2% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# The Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Total Funds 2021 £	Total Funds 2020 £
<b>Donations</b>		
Donations	<u>2,981</u>	<u>30,556</u>

### 5. Costs of raising donations and legacies

	Total Funds 2021 £	Total Funds 2020 £
Purchases	-	36,500
Accountancy fees	900	720
Advertising	312	330
Depreciation	<u>25,897</u>	<u>26,075</u>
	<u>27,109</u>	<u>63,625</u>

# The Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2021**

### 7. Net income/(expenditure)

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>25,897</u>	<u>26,075</u>

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 9. Trustee remuneration and expenses

No remuneration was paid to any of the trustees during the year.

### 10. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
<b>At 1 April 2020 and 31 March 2021</b>	<u>1,031,373</u>	<u>57,563</u>	<u>1,974</u>	<u>18,856</u>	<u>1,109,766</u>
<b>Depreciation</b>					
At 1 April 2020	277,560	55,433	1,974	18,856	<b>353,823</b>
Charge for the year	25,365	532	-	-	<b>25,897</b>
<b>At 31 March 2021</b>	<u>302,925</u>	<u>55,965</u>	<u>1,974</u>	<u>18,856</u>	<u>379,720</u>
<b>Carrying amount</b>					
<b>At 31 March 2021</b>	<u>728,448</u>	<u>1,598</u>	<u>-</u>	<u>-</u>	<u>730,046</u>
At 31 March 2020	<u>753,813</u>	<u>2,130</u>	<u>-</u>	<u>-</u>	<u>755,943</u>

### 11. Debtors

	2021	2020
	£	£
Other debtors	<u>7,632</u>	<u>5,976</u>

### 12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	600	600
Other creditors	39,499	39,499
	<u>40,099</u>	<u>40,099</u>

# The Bilga General Hospital Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>74,632</u>	<u>2,981</u>	<u>(1,212)</u>	<u>76,401</u>

#### Endowment funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Permanent Endowment Fund	<u>718,969</u>	<u>—</u>	<u>25,987</u>	<u>693,072</u>