

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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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

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 Mr G Singh (Retired 22 February 2022)
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

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

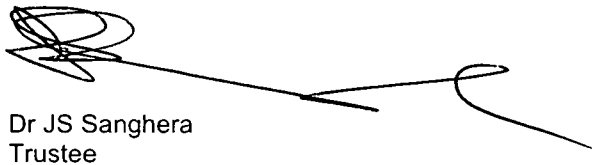
Trustees' Annual Report *(continued)*

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

		Unrestricted funds £	2022 Endowment funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	37,961	—	37,961	2,981
Total income		<u>37,961</u>	<u>—</u>	<u>37,961</u>	<u>2,981</u>
Expenditure					
Expenditure on charitable activities	5,6	1,055	25,765	26,820	27,109
Total expenditure		<u>1,055</u>	<u>25,765</u>	<u>26,820</u>	<u>27,109</u>
Net income/(expenditure) and net movement in funds		<u>36,906</u>	<u>(25,765)</u>	<u>11,141</u>	<u>(24,128)</u>
Reconciliation of funds					
Total funds brought forward		76,401	693,072	769,473	793,601
Total funds carried forward		<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 £
Fixed assets			
Tangible fixed assets	10	704,281	730,046
Current assets			
Debtors	11	6,420	7,632
Cash at bank and in hand		93,762	71,894
		<u>100,182</u>	<u>79,526</u>
Creditors: amounts falling due within one year	12	<u>23,849</u>	<u>40,099</u>
Net current assets		<u>76,333</u>	<u>39,427</u>
Total assets less current liabilities		<u>780,614</u>	<u>769,473</u>
Net assets		<u>780,614</u>	<u>769,473</u>
Funds of the charity			
Endowment funds		667,307	693,072
Unrestricted funds		113,307	76,401
Total charity funds	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:

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 *(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	37,961	37,961	2,981	2,981

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

11. Debtors

	2022 £	2021 £
Other debtors	<u>6,420</u>	<u>7,632</u>

12. Creditors: amounts falling due within one year

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

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	<u>76,401</u>	<u>37,961</u>	<u>(1,055)</u>	<u>113,307</u>

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

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