

The Ramgarhia Board

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

The Ramgarhia Board  
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For the year ended 31 March 2023

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The Ramgarhia Board  
Report of the Trustees  
For the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

The principal objects of the charity continue to be those of organising regular gathering of attendees to Sikh religion events and functions and the provision of facilities for recreation and leisure activities for the people of Leeds in the interests of social welfare and with a view to improve the conditions of life for the said inhabitants.

### Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	The Ramgarhia Board
<b>Charity registration number</b>	1090200
<b>Principal address</b>	8-10 Chapeltown Road Leeds LS7 3AP

### Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Mohinder S Birdi  
Mr Ravinder S Birdi  
(Resigned: 08 May 2022)  
Mr Jagdish S Lota  
(Resigned: 08 May 2022)  
Mr Gurdev Singh Sagoo  
(Resigned: 08 May 2022)  
Mr Prithpal Singh Manku  
(Resigned: 08 May 2022)  
Mr Bahadur Singh bansal  
(Resigned: 08 May 2022)  
Mr Shaminder Singh Soor  
(Appointed: 08 May 2022)  
Mrs Surinder Kaur Gill  
(Appointed: 08 May 2022)  
Mr Inderjit Singh Sehmbe  
(Appointed: 08 May 2022)  
Mr Balbir Singh Marwaha  
(Appointed: 08 May 2022)

<b>Independent examiners</b>	S H Yik & Co (Chartered Certified Accountant) 29 Barthorpe Crescent Leeds West Yorkshire LS17 5PE
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The Ramgarhia Board  
Report of the Trustees Continued  
For the year ended 31 March 2023

Approved by the Board of Trustees and signed on its behalf by

Mr. Inderjit Singh Sehmbey..... 20 April 2023

The Ramgarhia Board  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts 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 examiners statement**

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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S H Yik & Co (Chartered Certified Accountant)  
29 Barthorpe Crescent  
Leeds  
West Yorkshire  
LS17 5PE

20 April 2023

The Ramgarhia Board  
Statement of Financial Activities  
For the year ended 31 March 2023

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	180,553	144,523
Investments	3	28,324	24,707
<b>Total</b>		<b>208,877</b>	<b>169,230</b>
<b>Expenditure on:</b>			
Raising funds	4	(58,445)	(34,786)
Charitable activities	5/6	(61,132)	(24,686)
Other expenditure		(11,165)	(6,250)
<b>Total</b>		<b>(130,742)</b>	<b>(65,722)</b>
<b>Net income</b>		<b>78,135</b>	<b>103,508</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		2,097,098	1,993,590
<b>Total funds carried forward</b>		<b>2,175,233</b>	<b>2,097,098</b>

The Ramgarhia Board  
Statement of Financial Position  
As at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	1,470,604	1,475,691
		<b>1,470,604</b>	<b>1,475,691</b>
<b>Current assets</b>			
Debtors: amounts falling due within one year	12	19,998	19,998
Debtors: amounts falling due after more than one year	12	17,000	-
Cash at bank and in hand		913,666	799,463
		<b>950,664</b>	<b>819,461</b>
<b>Creditors: amounts falling due within one year</b>	13	(246,035)	(198,054)
<b>Net current assets</b>		<b>704,629</b>	<b>621,407</b>
<b>Total assets less current liabilities</b>		<b>2,175,233</b>	<b>2,097,098</b>
<b>Net assets</b>		<b>2,175,233</b>	<b>2,097,098</b>
<b>The funds of the charity</b>			
Unrestricted income funds		2,175,233	2,097,098
<b>Total funds</b>		<b>2,175,233</b>	<b>2,097,098</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

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Mr Mohinder S Birdi  
Trustee  
20 April 2023

The Ramgarhia Board  
Notes to the Financial Statements  
For the year ended 31 March 2023

## 1. Accounting Policies

### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The Ramgarhia Board meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### **Funds**

Fund are accounted for on a receipts basis.

### **Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Offerings and donations - receipts basis.

### **Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

### **Costs of generating funds**

Expenditures are accounted for on a payment basis, where made.

### **Charitable activities**

### **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor vehicles

10% Reducing balance



The Ramgarhia Board  
Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**2. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received	163,812	108,110
Grants received	-	6,533
Gifts in kind	16,729	28,292
Donated goods and services	12	1,588
	<b>180,553</b>	<b>144,523</b>

**3. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Income from investment properties	27,328	24,689
Bank interest receivable	996	18
	<b>28,324</b>	<b>24,707</b>

**4. Expenditure on generating donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Legacies	58,445	34,786
	<b>58,445</b>	<b>34,786</b>

**5. Costs of charitable activities by fund type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Support costs	61,132	24,686

**6. Costs of charitable activities by activity type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Activity 2	61,132	24,686

The Ramgarhia Board  
Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**7. Analysis of support costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Governance costs	61,132	24,686

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	5,087	5,652
Accountancy fees	1,260	480
	<u>61,132</u>	<u>24,686</u>

**9. Staff costs**

Total staff costs for the year ended 31 March 2023 were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	51,326	31,755
	<u>51,326</u>	<u>31,755</u>

	<b>2023</b>	<b>2022</b>
Admin	0	3
	<u>0</u>	<u>3</u>

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

The Ramgarhia Board  
Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**11. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
At 01 April 2022	1,424,826	163,058	1,587,884
At 31 March 2023	<b>1,424,826</b>	<b>163,058</b>	<b>1,587,884</b>
<b>Depreciation</b>			
At 01 April 2022	-	112,193	112,193
Charge for year	-	5,087	5,087
At 31 March 2023	-	<b>117,280</b>	<b>117,280</b>
<b>Net book values</b>			
At 31 March 2023	<b>1,424,826</b>	<b>45,778</b>	<b>1,470,604</b>
At 31 March 2022	<b>1,424,826</b>	<b>50,865</b>	<b>1,475,691</b>

**12. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts due within one year:</b>		
Amounts due by group and associated undertakings	19,998	19,998
	<b>19,998</b>	<b>19,998</b>
<b>Amounts due after more than one year:</b>		
Other debtors	17,000	-
	<b>17,000</b>	<b>-</b>

**13. Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Amounts due to subsidiary and associated undertakings	244,914	194,914
Other creditors	(139)	1,880
Accruals and deferred income	1,260	1,260
	<b>246,035</b>	<b>198,054</b>

The Ramgarhia Board  
Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**15. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General religion events	1,470,604	704,629	2,175,233
	<b>1,470,604</b>	<b>704,629</b>	<b>2,175,233</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General religion events	1,475,691	621,407	2,097,098
	<b>1,475,691</b>	<b>621,407</b>	<b>2,097,098</b>