

TEMPLE BABA BALAK NATH JI EK HAI MALAK

England & Wales · Charity number 1097065

Details

Status Registered

Legal form Other

Registered 2003-04-15

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

Contact

Address 48 Somerset Road
Handsworth
Birmingham
B20 2JD

Phone 01216860950

Email BARBIE.PUNIA@GOOGLEMAIL.COM

Activities

Objects: THE ADVANCEMENT OF THE HINDU RELIGION AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING.I) TO RAISE FUNDS AND INVITE AND RECEIVE CONTRIBUTIONS; PROVIDED THAT IN RAISING FUNDS THE TRUSTEES SHALL NOT UNDERTAKE AND SUBSTANTIAL PERMANENT TRADING ACTIVITY AND SHALL CONFORM TO ANY RELEVANT STATUTORY REGULATIONS;II) TO BUY, TAKE ON LEASE OR IN EXCHANGE, HIRE OR OTHERWISE ACQUIRE ANY PROPERTY NECESSARY FOR THE ACHIEVEMENT OF THE OBJECTS AND MAINTAIN AND EQUIP IT FOR USE;III) SUBJECT TO ANY CONSENTS REQUIRED BY LAW TO SELL, LEASE OR OTHERWISE DISPOSE OF ALL OR ANY PART OF THE PROPERTY COMPRISED IN THE TRUST FUND.

Activities: The charity operates in the area of Sandwell, West Midlands and serves the local community in providing a place of worship and a venue for religious festivals and weddings.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Sandwell

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,407	£44,889	-	-
2024-03-31	£30,522	£39,387	-	-
2023-03-31	£31,793	£45,977	-	-
2022-03-31	£36,296	£39,754	-	-
2021-03-31	£44,409	£27,683	-	-

Trustees

Name	Role	Appointed
BHAGAT RANJIT SINGH JI		
HARVINDER KAUR		
SUKHJINDER SINGH		
SURINDER KAUR		

TEMPLE BABA BALAK NATH JI EK HAI MALAK

England & Wales - Charity number 1097065

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
TEMPLE BABA BALAK NATH JI EK HAI MALAK**

Brindleys Limited
2 Wheellys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1097065

Principal address

48 Somerset Road
Handsworth
Birmingham
West Midlands
B20 2JD

Trustees

Bhagat Ranjit Singh Ji - Chair
Surinder Kaur - Trustee
Harvinder Kaur - Trustee
Sukhjinder Singh - Trustee

Independent Examiner

Kulwinder Singh Chawla F.C.C.A.
Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

Approved by order of the board of trustees on 29 January 2026 and signed on its behalf by:



Bhagat Ranjit Singh Ji - Trustee

**Independent Examiner's Report to the Trustees of
Temple Baba Balak Nath Ji Ek Hai Malak**

Independent examiner's report to the trustees of Temple Baba Balak Nath Ji Ek Hai Malak

I report to the charity trustees on my examination of the accounts of Temple Baba Balak Nath Ji Ek Hai Malak (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the 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.



Kulwinder Singh Chawla F.C.C.A.

Brindleys Limited
2 Wheelays Road
Edgbaston
Birmingham
West Midlands
B15 2LD

29 January 2026

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	32,391	30,508
Investment income	3	16	14
Total		<u>32,407</u>	<u>30,522</u>
 EXPENDITURE ON			
Charitable activities	4		
Wages		14,580	14,040
Heat Light		14,603	13,150
Telephone Expenses		1,170	571
Depreciation charges		5,727	5,785
Insurance		1,477	1,462
Security expenses		541	282
Grocery/ catering expenses		6,071	2,689
Water Rates		-	688
Accountancy charges		720	720
Total		<u>44,889</u>	<u>39,387</u>
 NET INCOME/(EXPENDITURE)		 (12,482)	 (8,865)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>307,075</u>	<u>315,940</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>294,593</u></u>	 <u><u>307,075</u></u>

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Balance Sheet
31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	9	171,317	177,044
CURRENT ASSETS			
Cash at bank and in hand		125,436	131,471
CREDITORS			
Amounts falling due within one year	10	(2,160)	(1,440)
NET CURRENT ASSETS		<u>123,276</u>	<u>130,031</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>294,593</u>	<u>307,075</u>
NET ASSETS		<u>294,593</u>	<u>307,075</u>
FUNDS	11		
Unrestricted funds		<u>294,593</u>	<u>307,075</u>
TOTAL FUNDS		<u>294,593</u>	<u>307,075</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2026 and were signed on its behalf by:

Ranjit Singh

Bhagat Ranjit Singh Ji - Trustee

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>32,391</u>	<u>30,508</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	16	14
	<u>16</u>	<u>14</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Wages	14,580	-	14,580
Heat Light	14,603	-	14,603
Telephone Expenses	1,170	-	1,170
Depreciation charges	5,727	-	5,727
Insurance	1,477	-	1,477
Security expenses	541	-	541
Grocery/ catering expenses	6,071	-	6,071
Accountancy charges	-	720	720
	<u>44,169</u>	<u>720</u>	<u>44,889</u>

5. SUPPORT COSTS

	Governance costs £
Accountancy charges	720
	<u>720</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	30,508
Investment income	14
Total	<u>30,522</u>
EXPENDITURE ON	
Charitable activities	
Wages	14,040
Heat Light	13,150
Telephone Expenses	571
Depreciation charges	5,785
Insurance	1,462
Security expenses	282
Grocery/ catering expenses	2,689
Water Rates	688
Accountancy charges	720
Total	<u>39,387</u>
NET INCOME/(EXPENDITURE)	(8,865)
RECONCILIATION OF FUNDS	
Total funds brought forward	315,940
TOTAL FUNDS CARRIED FORWARD	<u><u>307,075</u></u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>274,897</u>	<u>25,640</u>	<u>300,537</u>
DEPRECIATION			
At 1 April 2024	99,013	24,480	123,493
Charge for year	<u>5,495</u>	<u>232</u>	<u>5,727</u>
At 31 March 2025	<u>104,508</u>	<u>24,712</u>	<u>129,220</u>
NET BOOK VALUE			
At 31 March 2025	<u>170,389</u>	<u>928</u>	<u>171,317</u>
At 31 March 2024	<u>175,884</u>	<u>1,160</u>	<u>177,044</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>2,160</u>	<u>1,440</u>

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	307,075	(12,482)	294,593
TOTAL FUNDS	<u>307,075</u>	<u>(12,482)</u>	<u>294,593</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,407	(44,889)	(12,482)
TOTAL FUNDS	<u>32,407</u>	<u>(44,889)</u>	<u>(12,482)</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	315,940	(8,865)	307,075
TOTAL FUNDS	<u>315,940</u>	<u>(8,865)</u>	<u>307,075</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,522	(39,387)	(8,865)
TOTAL FUNDS	<u>30,522</u>	<u>(39,387)</u>	<u>(8,865)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	315,940	(21,347)	294,593
TOTAL FUNDS	<u>315,940</u>	<u>(21,347)</u>	<u>294,593</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,929	(84,276)	(21,347)
TOTAL FUNDS	<u>62,929</u>	<u>(84,276)</u>	<u>(21,347)</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,391	30,508
Investment income		
Deposit account interest	16	14
Total incoming resources	<u>32,407</u>	<u>30,522</u>
EXPENDITURE		
Charitable activities		
Wages	14,580	14,040
Water rates	-	688
Insurance	1,477	1,462
Light and heat	14,603	13,150
Telephone	1,170	571
Grocery/ catering	6,071	2,689
Security	541	282
Freehold property	5,495	5,495
Fixtures and fittings	232	290
	<u>44,169</u>	<u>38,667</u>
Support costs		
Governance costs		
Accountancy and legal fees	720	720
Total resources expended	<u>44,889</u>	<u>39,387</u>
Net expenditure	<u><u>(12,482)</u></u>	<u><u>(8,865)</u></u>

This page does not form part of the statutory financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

England & Wales - Charity number 1097065

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
TEMPLE BABA BALAK NATH JI EK HAI MALAK**

Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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TEMPLE BABA BALAK NATH JI EK HAI MALAK

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1097065

Principal address

48 Somerset Road
Handsworth
Birmingham
West Midlands
B20 2JD

Trustees

Bhagat Ranjit Singh Ji - Chair
Surinder Kaur - Trustee
Harvinder Kaur - Trustee
Sukhjinder Singh - Trustee

Independent Examiner

Kulwinder Singh Chawla F.C.C.A.
Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

Approved by order of the board of trustees on 12 March 2025 and signed on its behalf by:



Bhagat Ranjit Singh Ji - Trustee

**Independent Examiner's Report to the Trustees of
Temple Baba Balak Nath Ji Ek Hai Malak**

Independent examiner's report to the trustees of Temple Baba Balak Nath Ji Ek Hai Malak

I report to the charity trustees on my examination of the accounts of Temple Baba Balak Nath Ji Ek Hai Malak (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the 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.



Kulwinder Singh Chawla F.C.C.A.

Brindleys Limited
2 Wheelleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

12 March 2025

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	30,508	31,788
Investment income	3	14	5
Total		<u>30,522</u>	<u>31,793</u>
 EXPENDITURE ON			
Charitable activities			
Wages	4	14,040	14,040
Repairs & Maintenance		-	7,144
Heat Light		13,150	11,973
Telephone Expenses		571	409
Depreciation charges		5,785	5,858
Insurance		1,462	1,486
Security expenses		282	282
Grocery/ catering expenses		2,689	3,143
Water Rates		688	922
Accountancy charges		720	720
Total		<u>39,387</u>	<u>45,977</u>
 NET INCOME/(EXPENDITURE)		 (8,865)	 (14,184)
 RECONCILIATION OF FUNDS			
Total funds brought forward		315,940	330,124
 TOTAL FUNDS CARRIED FORWARD		 <u><u>307,075</u></u>	 <u><u>315,940</u></u>

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Balance Sheet
31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	9	177,044	182,829
CURRENT ASSETS			
Cash at bank and in hand		131,471	133,831
CREDITORS			
Amounts falling due within one year	10	(1,440)	(720)
NET CURRENT ASSETS		<u>130,031</u>	<u>133,111</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		307,075	315,940
NET ASSETS		<u>307,075</u>	<u>315,940</u>
FUNDS	11		
Unrestricted funds		<u>307,075</u>	<u>315,940</u>
TOTAL FUNDS		<u>307,075</u>	<u>315,940</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 March 2025 and were signed on its behalf by:

Ranjit Singh

Bhagat Ranjit Singh Ji - Trustee

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>30,508</u>	<u>31,788</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

3.	INVESTMENT INCOME		
		2024	2023
		£	£
	Deposit account interest	<u>14</u>	<u>5</u>
4.	CHARITABLE ACTIVITIES COSTS		
		Direct Costs £	Support costs (see note 5) £
			Totals £
	Wages	14,040	-
	Heat Light	13,150	-
	Telephone Expenses	571	-
	Depreciation charges	5,785	-
	Insurance	1,462	-
	Security expenses	282	-
	Grocery/ catering expenses	2,689	-
	Water Rates	688	-
	Accountancy charges	-	720
		<u>38,667</u>	<u>720</u>
			<u>39,387</u>
5.	SUPPORT COSTS		
			Governance costs £
	Accountancy charges		<u>720</u>
6.	TRUSTEES' REMUNERATION AND BENEFITS		

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	31,788
Investment income	<u>5</u>
Total	<u>31,793</u>
EXPENDITURE ON	
Charitable activities	
Wages	14,040
Repairs & Maintenance	7,144
Heat Light	11,973
Telephone Expenses	409
Depreciation charges	5,858
Insurance	1,486
Security expenses	282
Grocery/ catering expenses	3,143
Water Rates	922
Accountancy charges	720
Total	<u>45,977</u>
NET INCOME/(EXPENDITURE)	(14,184)
RECONCILIATION OF FUNDS	
Total funds brought forward	330,124
TOTAL FUNDS CARRIED FORWARD	<u><u>315,940</u></u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>274,897</u>	<u>25,640</u>	<u>300,537</u>
DEPRECIATION			
At 1 April 2023	93,518	24,190	117,708
Charge for year	<u>5,495</u>	<u>290</u>	<u>5,785</u>
At 31 March 2024	<u>99,013</u>	<u>24,480</u>	<u>123,493</u>
NET BOOK VALUE			
At 31 March 2024	<u>175,884</u>	<u>1,160</u>	<u>177,044</u>
At 31 March 2023	<u>181,379</u>	<u>1,450</u>	<u>182,829</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>1,440</u>	<u>720</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	315,940	(8,865)	307,075
TOTAL FUNDS	<u>315,940</u>	<u>(8,865)</u>	<u>307,075</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,522	(39,387)	(8,865)
TOTAL FUNDS	<u>30,522</u>	<u>(39,387)</u>	<u>(8,865)</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	330,124	(14,184)	315,940
TOTAL FUNDS	<u>330,124</u>	<u>(14,184)</u>	<u>315,940</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,793	(45,977)	(14,184)
TOTAL FUNDS	<u>31,793</u>	<u>(45,977)</u>	<u>(14,184)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	330,124	(23,049)	307,075
TOTAL FUNDS	<u>330,124</u>	<u>(23,049)</u>	<u>307,075</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,315	(85,364)	(23,049)
TOTAL FUNDS	<u>62,315</u>	<u>(85,364)</u>	<u>(23,049)</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,508	31,788
Investment income		
Deposit account interest	14	5
Total incoming resources	<u>30,522</u>	<u>31,793</u>
EXPENDITURE		
Charitable activities		
Wages	14,040	14,040
Water rates	688	922
Insurance	1,462	1,486
Light and heat	13,150	11,973
Telephone	571	409
Grocery/ catering	2,689	3,143
Repairs & Maintenance	-	7,144
Security	282	282
Freehold property	5,495	5,495
Fixtures and fittings	290	363
	<u>38,667</u>	<u>45,257</u>
Support costs		
Governance costs		
Accountancy and legal fees	720	720
Total resources expended	<u>39,387</u>	<u>45,977</u>
Net expenditure	<u><u>(8,865)</u></u>	<u><u>(14,184)</u></u>

This page does not form part of the statutory financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

England & Wales - Charity number 1097065

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023**

for

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Brindleys Limited
2 Wheelays Road
Edgbaston
Birmingham
West Midlands
B15 2LD

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1097065

Principal address

48 Somerset Road
Handsworth
Birmingham
West Midlands
B20 2JD

Trustees

Bhagat Ranjit Singh Ji - Chair
Surinder Kaur - Trustee
Harvinder Kaur - Trustee
Sukhjinder Singh - Trustee

Independent Examiner

Kulwinder Singh Chawla F.C.C.A.
Brindleys Limited
2 Wheelays Road
Edgbaston
Birmingham
West Midlands
B15 2LD

Approved by order of the board of trustees on 4 March 2024 and signed on its behalf by:



Bhagat Ranjit Singh Ji - Trustee

**Independent Examiner's Report to the Trustees of
Temple Baba Balak Nath Ji Ek Hai Malak**

Independent examiner's report to the trustees of Temple Baba Balak Nath Ji Ek Hai Malak

I report to the charity trustees on my examination of the accounts of Temple Baba Balak Nath Ji Ek Hai Malak (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the 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.



Kulwinder Singh Chawla F.C.C.A.

Brindleys Limited
2 Wheellys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

4 March 2024

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	31,788	36,296
Investment income	3	5	-
Total		31,793	36,296
 EXPENDITURE ON			
Charitable activities			
Wages	4	14,040	14,040
Repairs & Maintenance		7,144	9,624
Heat Light		11,973	3,724
Telephone Expenses		409	517
Depreciation charges		5,858	5,948
Insurance		1,486	1,496
Security expenses		282	282
Grocery/ catering expenses		3,143	2,591
Water Rates		922	812
Accountancy charges		720	720
Total		45,977	39,754
 NET INCOME/(EXPENDITURE)		(14,184)	(3,458)
 RECONCILIATION OF FUNDS			
Total funds brought forward		330,124	333,582
 TOTAL FUNDS CARRIED FORWARD		315,940	330,124

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Balance Sheet
31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	9	182,829	188,687
CURRENT ASSETS			
Cash at bank and in hand		133,831	142,877
CREDITORS			
Amounts falling due within one year	10	(720)	(1,440)
NET CURRENT ASSETS		133,111	141,437
TOTAL ASSETS LESS CURRENT LIABILITIES		315,940	330,124
NET ASSETS		315,940	330,124
FUNDS			
Unrestricted funds	11	315,940	330,124
TOTAL FUNDS		315,940	330,124

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2024 and were signed on its behalf by:

R. Singh

Bhagat Ranjit Singh Ji - Trustee

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>31,788</u>	<u>36,296</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	5	-
	<u>5</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Wages	14,040	-	14,040
Repairs & Maintenance	7,144	-	7,144
Heat Light	11,973	-	11,973
Telephone Expenses	409	-	409
Depreciation charges	5,858	-	5,858
Insurance	1,486	-	1,486
Security expenses	282	-	282
Grocery/ catering expenses	3,143	-	3,143
Water Rates	922	-	922
Accountancy charges	-	720	720
	<u>45,257</u>	<u>720</u>	<u>45,977</u>

5. SUPPORT COSTS

	Governance costs £
Accountancy charges	720
	<u>720</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>36,296</u>
EXPENDITURE ON	
Charitable activities	
Wages	14,040
Repairs & Maintenance	9,624
Heat Light	3,724
Telephone Expenses	517
Depreciation charges	5,948
Insurance	1,496
Security expenses	282
Grocery/ catering expenses	2,591
Water Rates	812
Accountancy charges	720
Total	<u>39,754</u>
NET INCOME/(EXPENDITURE)	(3,458)
RECONCILIATION OF FUNDS	
Total funds brought forward	333,582
TOTAL FUNDS CARRIED FORWARD	<u><u>330,124</u></u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>274,897</u>	<u>25,640</u>	<u>300,537</u>
DEPRECIATION			
At 1 April 2022	88,023	23,827	111,850
Charge for year	5,495	363	5,858
At 31 March 2023	<u>93,518</u>	<u>24,190</u>	<u>117,708</u>
NET BOOK VALUE			
At 31 March 2023	<u>181,379</u>	<u>1,450</u>	<u>182,829</u>
At 31 March 2022	<u>186,874</u>	<u>1,813</u>	<u>188,687</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>720</u>	<u>1,440</u>

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	330,124	(14,184)	315,940
TOTAL FUNDS	<u>330,124</u>	<u>(14,184)</u>	<u>315,940</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,793	(45,977)	(14,184)
TOTAL FUNDS	<u>31,793</u>	<u>(45,977)</u>	<u>(14,184)</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	333,582	(3,458)	330,124
TOTAL FUNDS	<u>333,582</u>	<u>(3,458)</u>	<u>330,124</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,296	(39,754)	(3,458)
TOTAL FUNDS	<u>36,296</u>	<u>(39,754)</u>	<u>(3,458)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	333,582	(17,642)	315,940
TOTAL FUNDS	<u>333,582</u>	<u>(17,642)</u>	<u>315,940</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,089	(85,731)	(17,642)
TOTAL FUNDS	<u>68,089</u>	<u>(85,731)</u>	<u>(17,642)</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,788	36,296
Investment income		
Deposit account interest	5	-
Total incoming resources	<u>31,793</u>	<u>36,296</u>
EXPENDITURE		
Charitable activities		
Wages	14,040	14,040
Water rates	922	812
Insurance	1,486	1,496
Light and heat	11,973	3,724
Telephone	409	517
Grocery/ catering	3,143	2,591
Repairs & Maintenance	7,144	9,624
Security	282	282
Freehold property	5,495	5,495
Fixtures and fittings	363	453
	<u>45,257</u>	<u>39,034</u>
Support costs		
Governance costs		
Accountancy and legal fees	720	720
Total resources expended	<u>45,977</u>	<u>39,754</u>
Net expenditure	<u><u>(14,184)</u></u>	<u><u>(3,458)</u></u>

This page does not form part of the statutory financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

England & Wales - Charity number 1097065

Accounts



Energy Efficiency Experts
Experts in saving you energy and money

61, Cranesbill Road, East Hamilton, Leicester. LE5 1TA

8th March 2023

Namjit Bains
Baba Balak Nath Mandir
3A Guns Lane
West Bromwich
B70 9HS

Dear Namjit

It was lovely meeting you & I thank you for providing us the opportunity to work with you on this project.

Having completed an onsite survey, I have a good understanding of your requirements and the pleasure of presenting our proposal.

1x Office unit & 4x Main Hall units

Installation of Energy Efficient Climate-Controlled Air Conditioning.

Energy Efficient Air Conditioning

Our Energy Efficient range of climate-controlled Air Conditioning equipment is market proven to provide both heating and cooling solutions at significantly reduced operational costs.

Mitsubishi Heavy Industry 'MHI' Premium Range A++ rated Ceiling Cassette systems are a popular choice of application, for residential, **office, hospitality** & retail environments. MHI new 'smooth line' design, with lower unit profiles & a flatter- smoother appearance.

Key Feature for STADARD Range

- **Auto power off** – The air conditioning stop working and goes into 'stand by' mode after 1 hour of absence.
- **Weekly timer** – Up to 4 programs with timer operation (On/Off) are available for each day of the week, a maximum of 28 programs per week can be configured. Once set, the timer operation will repeat the same program every week unless otherwise cancelled
- **Sleep timer** – Not too much cooling/heating is needed when people go to sleep. This function achieves moderate cooling/heating by adjusting its capacity and more energy savings as well
- **Photo-catalytic washable deodorising filter** – It will keep the air fresh by deodorising the molecules that cause odour
- **Auto cleaning mode** – The self-cleaning operation works for 2 hours after the unit has stopped working normally. The indoor unit dries out and the mould growth is restricted.
- **Auto Flap**
- **Memory louvre**
- **R32 Refrigerant** – Protect the planet by reducing the impact of climate change.





Energy Efficiency Experts
Experts in saving you energy and money

61, Cranesbill Road, East Hamilton, Leicester. LE5 1TA

Additional Key Features for PREMIUM Range

- **Wireless Wi-Fi controller included as standard.**
- **Quiet Air Flow & Long Reach is achieved by jet technology.**
- **Low Global Warming Potential (GWP) and High energy efficiency by new refrigerant R32**
- **Better efficiency and superior fan speeds**
- **Photo-catalytic washable deodorising filter –This easy to clean filter will catch air born allergens & particles before neutralizing odours within them.**
- **Auto cleaning mode – The self-cleaning operation works for 2 hours after the unit has stopped working normally. The indoor unit dries out and the mould growth is restricted.**
- **Allergen clear operation cleans air, using a control scheme owned only by Mitsubishi Heavy Industries Thermal Systems.**
- **Allergen Clean Operation – The system is equipped to suppress the influence of the allergens caught by the Allergen Clear filter by controlling the temperature and humidity. Enzymes are used to suppress the influences of the allergens caught during everyday operations.**

Warranty & Service:

The Energy Efficient Air Conditionings units, come complete with a **7year manufacturer's** warranty subject to our fully qualified, F-Gas certified engineers servicing the units on a bi-annual basis. Energy Efficiency Experts Ltd, will service the units annually at a cost of £500 plus vat (inc of both visits) and are happy to fix this price for 5 years.

Office and Main Hall

To the full supply & installation of 5x Energy Efficient Climate-Controlled, Air-Conditioning systems - (1x **3.5kw** Wall mount & 4x **12.5kw** Cassettes)

= £14,754.00 NO VAT

Electric:

To the supply & installation of 1x designated 3 phase distribution board

= £2,411.00 NO VAT

Should we not be appointed to install the electrics, all works must be completed during the same period. All circuits will need to be terminated to the suitability rated IP isolators & be both tested and certified, prior to the units being energised and commissioned.

We will be happy to liaise with your appointed electrician to co-ordinate works.

All prices are valid for 30 days & NO VAT is charged subject to the charity registration number being provided.





Energy Efficiency Experts
Experts in saving you energy and money

61, Cranesbill Road, East Hamilton, Leicester. LE5 1TA

Terms & Conditions:

We have made provision to completely install all new Air-Conditioning systems.
As a NAPIT approved company we have made the provision to install 1x 3 phase board, all required operational components & all associated system & circuit testing & certification.
We have made allowance to install using press-fits for a securer installation.
We will install IP rated rotary Isolators, to the outdoor units.
We have made provision for the condensers to be sited outside on the side wall (ground level), on anti-vibration feet. This negates the requirement to source additional access equipment.
We have made allowances to remove / recycle & dispose of all rubbish associated with the installation.

Payment Terms:

Please adhere to the following payment terms strictly.

30% deposit,
30% on delivery of goods,
40% on completion of installation completion of the project.
Balance to be paid in full on completion of installation.

We have over 17 years, experience in all sectors, saving businesses £100,000s!

Energy Efficiency Experts are honest & pride in our high level of expertise, for all our customers.

I trust that I have answered all queries and look forward to answering any further questions you may have.

Thank You & Kind Regards

Baly K Sheil

Energy Management Consultant

Head Office: 0116 430 0030

Mobile: **079000 40515**



TEMPLE BABA BALAK NATH JI EK HAI MALAK

England & Wales - Charity number 1097065

Accounts

REGISTERED CHARITY NUMBER: 1097065

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
TEMPLE BABA BALAK NATH JI EK HAI MALAK**

Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1097065

Principal address

48 Somerset Road
Handsworth
Birmingham
West Midlands
B20 2JD

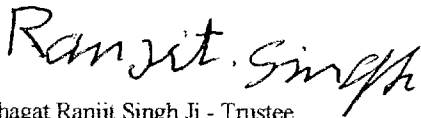
Trustees

Bhagat Ranjit Singh Ji - Chair
Surinder Kaur - Trustee
Harvinder Kaur - Trustee
Sukhjinder Singh - Trustee

Independent Examiner

Kulwinder Singh Chawla F.C.C.A.
FCCA
Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

Approved by order of the board of trustees on 18 March 2022 and signed on its behalf by:



Bhagat Ranjit Singh Ji - Trustee

**Independent Examiner's Report to the Trustees of
Temple Baba Balak Nath Ji Ek Hai Malak**

Independent examiner's report to the trustees of Temple Baba Balak Nath Ji Ek Hai Malak

I report to the charity trustees on my examination of the accounts of Temple Baba Balak Nath Ji Ek Hai Malak (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

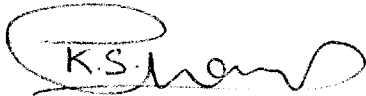
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Trust as required by section 130 of the 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.



Kulwinder Singh Chawla F.C.C.A.
FCCA
Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

18 March 2022

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	44,409	52,743
Investment income	3	-	2
Total		44,409	52,745
 EXPENDITURE ON			
Charitable activities			
	4		
Wages		13,520	12,240
Repairs & Maintenance		370	12,401
Motor Expenses		-	976
Heat Light		3,929	5,028
Telephone Expenses		478	358
Depreciation charges		6,061	6,203
Insurance		1,554	1,665
Security expenses		282	282
Grocery/ catering expenses		81	3,747
Cleaning Expenses		-	557
Water Rates		688	1,236
Accountancy charges		720	720
Total		27,683	45,413
NET INCOME		16,726	7,332
 RECONCILIATION OF FUNDS			
Total funds brought forward		316,856	309,524
TOTAL FUNDS CARRIED FORWARD		333,582	316,856

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Balance Sheet
31 March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	9	194,635	200,696
CURRENT ASSETS			
Cash at bank and in hand		139,667	150,850
CREDITORS			
Amounts falling due within one year	10	(720)	(1,440)
NET CURRENT ASSETS		<u>138,947</u>	<u>149,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		333,582	350,106
CREDITORS			
Amounts falling due after more than one year	11	-	(33,250)
NET ASSETS		<u><u>333,582</u></u>	<u><u>316,856</u></u>
FUNDS			
Unrestricted funds	13	<u>333,582</u>	<u>316,856</u>
TOTAL FUNDS		<u><u>333,582</u></u>	<u><u>316,856</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2022 and were signed on its behalf by:

Ranjit Singh

Bhagat Ranjit Singh Ji - Trustee

The notes form part of these financial statements

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>44,409</u>	<u>52,743</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	2
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Wages	13,520	-	13,520
Repairs & Maintenance	370	-	370
Heat Light	3,929	-	3,929
Telephone Expenses	478	-	478
Depreciation charges	6,061	-	6,061
Insurance	1,554	-	1,554
Security expenses	282	-	282
Grocery/ catering expenses	81	-	81
Water Rates	688	-	688
Accountancy charges	-	720	720
	<u>26,963</u>	<u>720</u>	<u>27,683</u>

5. SUPPORT COSTS

	Governance costs £
Accountancy charges	720
	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	52,743
Investment income	<u>2</u>
Total	52,745
EXPENDITURE ON	
Charitable activities	
Wages	12,240
Repairs & Maintenance	12,401
Motor Expenses	976
Heat Light	5,028
Telephone Expenses	358
Depreciation charges	6,203
Insurance	1,665
Security expenses	282
Grocery/ catering expenses	3,747
Cleaning Expenses	557
Water Rates	1,236
Accountancy charges	720
Total	45,413
NET INCOME	7,332
RECONCILIATION OF FUNDS	
Total funds brought forward	309,524
TOTAL FUNDS CARRIED FORWARD	316,856

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>274,897</u>	<u>25,640</u>	<u>300,537</u>
DEPRECIATION			
At 1 April 2020	77,033	22,808	99,841
Charge for year	<u>5,495</u>	<u>566</u>	<u>6,061</u>
At 31 March 2021	<u>82,528</u>	<u>23,374</u>	<u>105,902</u>
NET BOOK VALUE			
At 31 March 2021	<u>192,369</u>	<u>2,266</u>	<u>194,635</u>
At 31 March 2020	<u>197,864</u>	<u>2,832</u>	<u>200,696</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>720</u>	<u>1,440</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans (see note 12)	<u>-</u>	<u>33,250</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>-</u>	<u>33,250</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	316,856	16,726	333,582
TOTAL FUNDS	<u>316,856</u>	<u>16,726</u>	<u>333,582</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,409	(27,683)	16,726
TOTAL FUNDS	<u>44,409</u>	<u>(27,683)</u>	<u>16,726</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	309,524	7,332	316,856
TOTAL FUNDS	<u>309,524</u>	<u>7,332</u>	<u>316,856</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,745	(45,413)	7,332
TOTAL FUNDS	<u>52,745</u>	<u>(45,413)</u>	<u>7,332</u>

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	309,524	24,058	333,582
TOTAL FUNDS	309,524	24,058	333,582

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,154	(73,096)	24,058
TOTAL FUNDS	97,154	(73,096)	24,058

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

TEMPLE BABA BALAK NATH JI EK HAI MALAK

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,409	52,743
Investment income		
Deposit account interest	-	2
Total incoming resources	44,409	52,745
EXPENDITURE		
Charitable activities		
Wages	13,520	12,240
Water rates	688	1,236
Insurance	1,554	1,665
Light and heat	3,929	5,028
Telephone	478	358
Grocery/ catering	81	3,747
Repairs & Maintenance	370	12,401
Cleaning	-	557
Security	282	282
Motor Expenses	-	976
Freehold property	5,495	5,495
Fixtures and fittings	566	708
	<u>26,963</u>	<u>44,693</u>
Support costs		
Governance costs		
Accountancy and legal fees	720	720
Total resources expended	27,683	45,413
Net income	16,726	7,332

This page does not form part of the statutory financial statements