

**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

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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

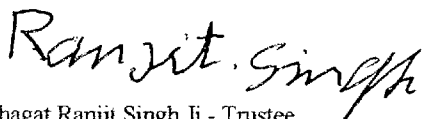
Trustees

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**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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>333,582</u>	<u>316,856</u>
FUNDS	13		
Unrestricted funds		<u>333,582</u>	<u>316,856</u>
TOTAL FUNDS		<u>333,582</u>	<u>316,856</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>2</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>720</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	2
Total	<u>52,745</u>
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	<u>45,413</u>
NET INCOME	<u>7,332</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	309,524
TOTAL FUNDS CARRIED FORWARD	<u><u>316,856</u></u>

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	<u>309,524</u>	<u>24,058</u>	<u>333,582</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	97,154	(73,096)	24,058
TOTAL FUNDS	<u>97,154</u>	<u>(73,096)</u>	<u>24,058</u>

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
	26,963	44,693
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