

**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 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 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11</b>

## 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.



K.S.

Kulwinder Singh Chawla F.C.C.A.

Brindleys Limited  
2 Wheelleys 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**

		<b>2023 Unrestricted fund £</b>	<b>2022 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	31,788	36,296
Investment income	3	5	-
<b>Total</b>		<b>31,793</b>	<b>36,296</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Wages		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
<b>Total</b>		<b>45,977</b>	<b>39,754</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(14,184)</b>	<b>(3,458)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		330,124	333,582
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>315,940</b>	<b>330,124</b>

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

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:

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

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	36,296
	<u>          </u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
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
	<u>          </u>
<b>Total</b>	<u>39,754</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (3,458)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	333,582
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>274,897</u>	<u>25,640</u>	<u>300,537</u>
<b>DEPRECIATION</b>			
At 1 April 2022	88,023	23,827	111,850
Charge for year	<u>5,495</u>	<u>363</u>	<u>5,858</u>
At 31 March 2023	<u>93,518</u>	<u>24,190</u>	<u>117,708</u>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	330,124	(14,184)	315,940
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	31,793	(45,977)	(14,184)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	333,582	(3,458)	330,124
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	36,296	(39,754)	(3,458)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	333,582	(17,642)	315,940
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	68,089	(85,731)	(17,642)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	31,788	36,296
<b>Investment income</b>		
Deposit account interest	5	-
<b>Total incoming resources</b>	<u>31,793</u>	<u>36,296</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	720	720
<b>Total resources expended</b>	<u>45,977</u>	<u>39,754</u>
<b>Net expenditure</b>	<u><u>(14,184)</u></u>	<u><u>(3,458)</u></u>

This page does not form part of the statutory financial statements