

**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**

	<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 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 Wheellys 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**

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

The notes form part of these financial statements

**TEMPLE BABA BALAK NATH JI EK HAI MALAK**

**Balance Sheet  
31 March 2024**

	Notes	<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	9	<b>177,044</b>	182,829
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<b>131,471</b>	133,831
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(1,440)</b>	(720)
<b>NET CURRENT ASSETS</b>		<u><b>130,031</b></u>	<u>133,111</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>307,075</b>	315,940
<b>NET ASSETS</b>		<u><b>307,075</b></u>	<u>315,940</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u><b>307,075</b></u>	<u>315,940</u>
<b>TOTAL FUNDS</b>		<u><b>307,075</b></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	14	5
	<u>14</u>	<u>5</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Wages	14,040	-	14,040
Heat Light	13,150	-	13,150
Telephone Expenses	571	-	571
Depreciation charges	5,785	-	5,785
Insurance	1,462	-	1,462
Security expenses	282	-	282
Grocery/ catering expenses	2,689	-	2,689
Water Rates	688	-	688
Accountancy charges	-	720	720
	<u>38,667</u>	<u>720</u>	<u>39,387</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 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:

	<b>2024</b>	2023
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	31,788
Investment income	<u>5</u>
<b>Total</b>	<u><u>31,793</u></u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
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
<b>Total</b>	<u><u>45,977</u></u>
<b>NET INCOME/(EXPENDITURE)</b>	(14,184)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	330,124
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>274,897</u>	<u>25,640</u>	<u>300,537</u>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	315,940	(8,865)	307,075
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	30,522	(39,387)	(8,865)
<b>TOTAL FUNDS</b>	<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 £
<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>

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	31,793	(45,977)	(14,184)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	330,124	(23,049)	307,075
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	62,315	(85,364)	(23,049)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>30,508</b>	31,788
<b>Investment income</b>		
Deposit account interest	<b>14</b>	5
<b>Total incoming resources</b>	<b>30,522</b>	31,793
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	<b>14,040</b>	14,040
Water rates	<b>688</b>	922
Insurance	<b>1,462</b>	1,486
Light and heat	<b>13,150</b>	11,973
Telephone	<b>571</b>	409
Grocery/ catering	<b>2,689</b>	3,143
Repairs & Maintenance	<b>-</b>	7,144
Security	<b>282</b>	282
Freehold property	<b>5,495</b>	5,495
Fixtures and fittings	<b>290</b>	363
	<b>38,667</b>	45,257
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<b>720</b>	720
<b>Total resources expended</b>	<b>39,387</b>	45,977
<b>Net expenditure</b>	<b>(8,865)</b>	(14,184)

This page does not form part of the statutory financial statements