

**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

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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 Wheelleys 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**

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	32,391	30,508
Investment income	3	16	14
Total		32,407	30,522
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		44,889	39,387
NET INCOME/(EXPENDITURE)		(12,482)	(8,865)
RECONCILIATION OF FUNDS			
Total funds brought forward		307,075	315,940
TOTAL FUNDS CARRIED FORWARD		294,593	307,075

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
	2	2
Employees	<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	<u>307,075</u>	<u>(12,482)</u>	<u>294,593</u>
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	<u>32,407</u>	<u>(44,889)</u>	<u>(12,482)</u>
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>(12,482)</u>	<u>(8,865)</u>

This page does not form part of the statutory financial statements