

# BHAT SINGH SABHA (HIGHGATE)

England & Wales - Charity number 1099336

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04630683](#)

**Registered** 2003-09-09

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

## Contact

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**Address** The Saffron Centre  
256 Moseley Road  
Birmingham  
B12 0DG

**Phone** 01214463029

**Email** [vpsg@thesaffroncentre.com](mailto:vpsg@thesaffroncentre.com)

**Website** [www.thesaffroncentre.com](http://www.thesaffroncentre.com)

## Activities

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**Objects:** 1. OBJECTS1.1 The Objects of the Charity are to:1.1.1 Provide facilities recreation, leisure time occupation in the interest of social welfare with object of improving the conditions of life of the said inhabitants1.1.2 Promote the benefit of the inhabitants of Birmingham (“the area of benefit”) without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, to improve the physical and economic conditions of life in the area of benefit and to provide facilities in the interests of social welfare for recreation and leisure-time occupation and for such charitable purposes as the trustees shall decide.

**Activities:** The Charity operates 'The Saffron Centre' a conference and banqueting centre providing meeting rooms, catering and associated facilities. We support socially beneficial events for the inhabitants of Sparkbrook and the wider communities of Birmingham, including charities, public sector bodies and businesses, while creating local employment opportunities.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** BIRMINGHAM
- Birmingham City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£265,800	£240,097	-	-
2024-03-31	£305,872	£272,925	-	-
2023-03-31	£262,556	£202,839	-	-
2022-03-31	£148,530	£166,322	-	-
2021-03-31	£196,068	£202,538	-	-

## Trustees

Name	Role	Appointed
Gurcharn Singh		2024-12-06
Gurjit Singh Sangat		2024-12-06
JINDUR SINGH		2009-10-01
Mahindarpal Singh		2005-07-17
Manjeet Singh		2013-06-05
Pritpal Singh		2003-01-08

**BHAT SINGH SABHA (HIGHGATE)**

England & Wales - Charity number 1099336

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# Accounts

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Registered Company Number  
04630683

Charity Number  
1099336

Bhat Singh Sabha (Highgate)  
Report and Unaudited Accounts  
31 March 2025

**Bhat Singh Sabha (Highgate)**  
**Report and Accounts**  
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**Bhat Singh Sabha (Highgate)**  
**Reference and Administrative Details**

**Directors**

Manjeet Singh  
Jindur Singh  
Mahindarpal Singh  
Pritpal Singh  
Gurjit Singh Sangat  
Gurcharn Singh  
Mukhtiar Singh (Resigned 6th December 2024)  
Sukhchain Singh (Resigned 6th December 2024)

**Secretary**

Vijay Punjab Singh Gola

**Independent Examiner**

Jasbir Rai  
ACMA  
BVSC Accountancy Services  
Birmingham Voluntary Services Council  
Latham House  
33-34 Paradise Street  
Birmingham  
B1 2AJ

**Registered office**

256 Moseley Road  
Highgate, Birmingham  
B12 0BS

**Registered number**

04630683

**Registered Charity Number**

1099336

## **Bhat Singh Sabha (Highgate)**

### **The report of the trustees for the year ended 31 March 2025**

#### **OBJECTIVES AND ACTIVITIES**

##### **Main Activities**

The trustees confirm compliance with section 17 of the Charities Act 2011 regarding public benefit. We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Risk Management**

The trustees actively review major risks, including financial sustainability, building maintenance, and compliance. Mitigation measures include regular financial monitoring, insurance coverage, and governance oversight.

#### **FINANCIAL REVIEW**

During the financial period, utilisation of The Saffron Centres Facilities had somewhat improved on the decline experienced in the second half of the previous financial year, however sentiment was clearly cautious partly due to macro-economic factors and uncertainty around expected government policy.

Total income for the year was £265,800 (2024: £305,872), a decrease of 13.10%. Total expenditure was £240,097 (2024: £272,925), a decrease of 12.03%.

The year ended with a surplus of £25,703 (2024: £32,947).

#### **PLANS FOR FUTURE PERIODS**

Continued efforts are needed to enhance the resources and facilities the charity provides, to ensure the centre remains a viable, sustainable, and sought-after community resource. To this end, the trustees and senior management of The Saffron Centre are dedicated to actively seeking opportunities aligned with the charity's aims and objectives to achieve this goal.

In particular, the trustees aim to secure funding for essential building upgrades, including boiler replacement, rendering repairs, and cosmetic improvements such as new chairs for the conference room to attract new business. Energy efficiency remains a long-term goal following an unsuccessful grant application. Marketing efforts continue, including updating the website to increase bookings.

##### **Facilities for recreation, leisure time occupation in the interest of social welfare**

Overall, there was a 14.66% decrease in usage and turnover of £43,125 for the conference & meeting room facilities, bringing the total revenue for the year to £251,070, compared to £294,195 the previous year.

Given the macro-economic factors stated above this decline comes as no surprise and is expected to continue into the forthcoming financial year. However, whilst the overall turnover is down the overall number of bookings is relatively unchanged.

In the same period, the centres main suite, also used for wedding receptions, engagements, birthday parties and other such private events, generated £13,375 in revenue (2024: £5526), an increase of 142.04%.

Additionally, the centre's car parking facilities generated a nominal sum of £125 being utilised by a local church.

## **Bhat Singh Sabha (Highgate)**

### **The report of the trustees for the year ended 31 March 2025**

#### **Name, registered office and constitution of the charity**

Full name:	Bhat Singh Sabha (Highgate)
Date of incorporation:	8th of January 2003
Company registration number:	04630683
Charity number:	1099336
Date charity registered:	9th of September 2003
Charity registered office:	256 Moseley Road, Highgate, Birmingham, West Midlands, B12 0BS

#### **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

#### **Nature of the Governing Document and constitution of the charity**

The Charity is a charitable company limited by shares and was set up on 8 January 2003. It is governed by a Memorandum and Articles of Association.

#### **The methods adopted for the recruitment and appointment of new trustees**

The Directors of the Company are also charity Trustees for the purposes of charity law and sit as a Board on a regular basis.

#### **Organisational structure and decision making**

The charity is managed by a Board of Directors who are also Trustees. A CEO is appointed by the trustees to administer day-to-day activities.

#### **Policies on reserves**

The Board annually reviews the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations. The reserves that we have set aside provide financial stability and the means for the continuation of our activities.

#### **Availability and adequacy of assets of each of the funds**

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Share Capital**

The company is limited by guarantee without share capital.

## **Bhat Singh Sabha (Highgate)**

### **The report of the trustees for the year ended 31 March 2025**

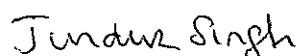
#### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 30th December 2025 and signed on its behalf by:



**Jindur Singh**  
Director

**BHAT SINGH SABHA (HIGHGATE)**  
**Independent Examiner's Report**

**Independent Examiner's Report to the trustees of BHAT SINGH SABHA (HIGHGATE)**

I report to the charity trustees on my examination of the financial statements of BHAT SINGH SABHA (HIGHGATE) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Jasbi  
BVSC  
Latham House  
33-34 Paradise Street  
Birmingham

B1 2AJ  
22 December 2025

**Bhat Singh Sabha (Highgate)**  
**Statement of Financial Activities**  
**incorporating an Income and Expenditure Account**  
**for the Year Ended 31 March 2025**

	Notes	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Income &amp; Endowments</b>					
Contracts, Grants & Donations		265,800	-	265,800	305,872
<b>Total income</b>		<u>265,800</u>	<u>-</u>	<u>265,800</u>	<u>305,872</u>
<b>Expenditure</b>					
Expenditure on charitable activities		240,097	-	240,097	272,925
<b>Total expenditure</b>		<u>240,097</u>	<u>-</u>	<u>240,097</u>	<u>272,925</u>
<b>Net Income for the year</b>		25,703	-	25,703	32,947
Transfers between funds	10	-	-	-	-
<b>Net income after transfers</b>		<u>25,703</u>	<u>-</u>	<u>25,703</u>	<u>32,947</u>
<b>Net movement in funds</b>		<u>25,703</u>	<u>-</u>	<u>25,703</u>	<u>32,947</u>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		1,917,017	-	1,917,017	1,884,070
<b>Total funds carried forward</b>		<u>1,942,720</u>	<u>-</u>	<u>1,942,720</u>	<u>1,917,017</u>

**Bhat Singh Sabha (Highgate)**  
**Comparative Statement of Financial Activities**  
**incorporating an Income and Expenditure Account**  
**for the Year Ended 31 March 2024**

	Notes	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Income &amp; Endowments</b>					
Contracts, Grants & Donations		305,872	-	305,872	262,556
<b>Total income</b>		<u>305,872</u>	<u>-</u>	<u>305,872</u>	<u>262,556</u>
<b>Expenditure</b>					
Expenditure on charitable activities		272,925	-	272,925	202,839
<b>Total expenditure</b>		<u>272,925</u>	<u>-</u>	<u>272,925</u>	<u>202,839</u>
<b>Net Income for the year</b>		32,947	-	32,947	59,717
Transfers between funds	10	-	-	-	-
<b>Net income after transfers</b>		<u>32,947</u>	<u>-</u>	<u>32,947</u>	<u>59,717</u>
<b>Net movement in funds</b>		<u>32,947</u>	<u>-</u>	<u>32,947</u>	<u>59,717</u>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		1,884,070	-	1,884,070	1,824,353
<b>Total funds carried forward</b>		<u>1,917,017</u>	<u>-</u>	<u>1,917,017</u>	<u>1,884,070</u>

**Bhat Singh Sabha (Highgate)**  
**Balance Sheet as at 31st March 2025**  
**Company Number 7263077**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	6	2,157,055	2,161,319
<b>Total fixed assets</b>		<u>2,157,055</u>	<u>2,161,319</u>
<b>Current assets</b>			
Debtors	7	22,223	30,865
Cash at bank and in hand		42,042	39,353
<b>Total current assets</b>		<u>64,265</u>	<u>70,218</u>
<b>Creditors:</b>			
amounts due within one year	8	(63,939)	(110,255)
<b>Net current assets</b>		<u>326</u>	<u>(40,038)</u>
<b>Total assets less current liabilities</b>		<u>2,157,381</u>	<u>2,121,281</u>
<b>Creditors:</b>			
amounts due after more than one year		214,662	204,264
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets</b>		<u>1,942,720</u>	<u>1,917,017</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted accumulated funds	10	1,942,720	1,917,017
Unrestricted revenue accumulated funds		-	-
Designated funds	10	-	-
<b>Total unrestricted funds</b>		<u>1,942,720</u>	<u>1,917,017</u>
<b>Restricted Funds</b>	10	<u>-</u>	<u>-</u>
<b>Total charity funds</b>		<u>1,942,720</u>	<u>1,917,017</u>


The directors are satisfied that the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

Members have not required the company to obtain an audit with Section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Signed



**Jindur Singh**  
**Director**

Approved by the Board of Trustees on 30 December 2025

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the Year Ended 31 March 2025**

**1 General Information**

Bhat Singh Sabha (Highgate) is a charitable company registered and domiciled in England. Its registered office is 256 Moseley Road, Highgate, Birmingham, B12 0BS.

**2 Accounting policies**

***Basis of preparation of the accounts***

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Bhat Singh Sabha (Highgate) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in £ Sterling, its functional currency and rounded to the nearest £.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

***Incoming Resources***

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.

***Deferred income***

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

***Recognition of liabilities***

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.

Grants awarded are included in the statement of financial activities when approved by the trustees and agreed with the recipient. The value of grants unpaid at the year end is accrued. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

***Fixed assets and depreciation***

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Vehicles	25% reducing balance
Fixtures, fittings, tools and equipment	25% reducing balance

***Pension Costs***

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**2 Accounting policies (continued)**

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the Year Ended 31 March 2025**

**Finance and operating leases**

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

**Funds structure policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

**Financial Instruments**

The charity only has basic financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

<b>3 Deficit /Surplus for the Financial Year</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>This is stated after charging :-</b>		
Depreciation of owned fixed assets	4,489	4,397
Rentals under operating leases	26,659	34,118
Reporting Accountant fees	4,002	3,531
Fund Audit fees	-	-

<b>4 Expenses paid to trustees or persons connected with trustees</b>	<b>2025</b>	<b>2024</b>
	£	£
The aggregate amount of expenses paid to trustees was	-	-

**4 Deferred Incoming Resources & Reserves - Unrestricted Funds**

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Banqueting Deposits	3,628	3,000	1,250	1,878
<b>Total</b>	<u>3,628</u>	<u>3,000</u>	<u>1,250</u>	<u>1,878</u>
			<b>2025</b>	<b>2024</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>1,878</u>	<u>3,628</u>

The deferred income included in creditors relate to those deposits held for periods subsequent to the accounting year end.

<b>5 Staff Costs and Emoluments</b>	<b>2025</b>	<b>2024</b>
	£	£
Gross Salaries	111,883	124,347
Pension Costs	1,250	119
	<u>113,133</u>	<u>124,466</u>
<b>Numbers of full time employees or full time equivalents</b>	<b>2025</b>	<b>2024</b>
Engaged on charitable activities	4	16
	<u>4</u>	<u>16</u>

There were no employees with emoluments in excess of £50,000 per annum

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the Year Ended 31 March 2025**

**6 Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Asset cost, valuation or revalued amount</b>	
At 1 April 2024	2,266,115
Disposals	-
Additions	225
At 31 March 2025	<u>2,266,340</u>
<b>Accumulated depreciation and impairment provisions</b>	
At 1 April 2024	104,796
Disposals	-
Charge for the year	4,489
At 31 March 2025	<u>109,285</u>
<b>Net book value</b>	
At 31 March 2025	<u>2,157,055</u>
At 1 April 2024	<u>2,161,319</u>

**7 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	20,278	28,920
Other Debtors	-	-
Prepaid expenses	1,945	1,945
	<u>22,223</u>	<u>30,865</u>

**8 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	43,729	84,594
Trade creditors	1,167	5,607
Accrued expenses	3,372	3,755
Obligations under finance lease and hire purchase contracts	3,519	3,519
PAYE and NI	1,232	1,741
VAT	8,471	7,351
Other taxes	-	-
Unpaid Pension Contributions	572	60
Deferred income and grants in advance	1,878	3,628
	<u>63,939</u>	<u>110,255</u>

**9 Operating Leases**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The future minimum lease payments for operating leases which expire:		
within one to five years	11,757	15,046
over five years	-	-
	<u>11,757</u>	<u>15,046</u>

**10 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 March 2025</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	2,157,055	-	2,157,055
Current Assets	64,265	-	64,265
Current Liabilities	(63,939)	-	(63,939)
Long Term Liabilities	(214,662)	-	(214,662)
Provisions for charges	-	-	-
	<u>1,942,719</u>	<u>-</u>	<u>1,942,719</u>

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the Year Ended 31 March 2025**

At 1 April 2024	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Fixed Assets	2,161,319	-	2,161,319
Current Assets	70,218	-	70,218
Current Liabilities	(110,255)	-	(110,255)
Long Term Liabilities	(204,264)	-	(204,264)
Provisions for charges	-	-	-
	<u>1,917,017</u>	<u>-</u>	<u>1,917,017</u>

The individual funds included above are :-

	Funds at 2024	Movements in Funds as below	Transfers Between funds	Funds at 2025
	£	£	£	£
Restricted Fund	-	-	-	-
Unrestricted Designated Fund	-	-	-	-
Unrestricted Fund	1,917,017	25,703	-	1,942,720
	<u>1,917,017</u>	<u>25,703</u>	<u>-</u>	<u>1,942,720</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Accrued Income	Movement in funds
	£	£	£	£
Restricted Fund	-	-	-	-
Unrestricted Designated Fund	-	-	-	-
Unrestricted Fund	265,800	(240,097)	-	25,703
	<u>265,800</u>	<u>(240,097)</u>	<u>-</u>	<u>25,703</u>

**10 Particulars of Individual Funds and analysis of assets and liabilities representing funds**  
*(continued)*

Comparative Year	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Restricted Fund	-	-	-	-
Unrestricted Designated Fund	-	-	-	-
Unrestricted Fund	1,884,070	32,947	-	1,917,017
	<u>1,884,070</u>	<u>32,947</u>	<u>-</u>	<u>1,917,017</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Accrued Income	Movement in funds
	£	£	£	£
Restricted Fund	-	-	-	-
Unrestricted Designated Fund	-	-	-	-
Unrestricted Fund	305,872	(272,924)	-	32,947
	<u>305,872</u>	<u>(272,924)</u>	<u>-</u>	<u>32,947</u>

**Restricted Fund**

Restricted funds are donations to a charity that must be used for a specific purpose defined by the donor and cannot be used for general purposes.

**Unrestricted Designated Funds**

Unrestricted money earmarked for a specific purpose by trustees.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the Year Ended 31 March 2025**

**Unrestricted Funds**

Unrestricted funds are freely usable by trustees for any charitable purpose.

**11 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
<b>Incoming Resources of a Revenue Nature</b>				
Banqueting Suite Hire	13,375	-	13,375	5,526
Car Park Revenue	125	-	125	5,375
Catering Income	48,488	-	48,488	250
Conference Suite Hire	154,781	-	154,781	141,175
Equipment Hire for Meeting Rooms	9,963	-	9,963	40
Meeting Room Hire	37,838	-	37,838	152,730
	<b>264,569</b>	<b>-</b>	<b>264,569</b>	<b>305,096</b>
Other Income	1,231	-	1,231	775
<b>Total Voluntary Income</b>	<b>265,800</b>	<b>-</b>	<b>265,800</b>	<b>305,872</b>
<b>Support costs of charitable activities</b>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	114,680	-	114,680	124,466
Direct costs	27,104	-	27,104	34,907
	<b>141,784</b>	<b>-</b>	<b>141,784</b>	<b>159,373</b>
<i>Indirect employee costs</i>				
Training and welfare	638	-	638	553
	<b>638</b>	<b>-</b>	<b>638</b>	<b>553</b>
<i>Premises Costs</i>				
Light and heat	26,659	-	26,659	34,118
Rates	4,638	-	4,638	1,362
Insurance	2,916	-	2,916	3,160
Repairs, maintenance and renewals	11,253	-	11,253	14,553
Cleaning	1,653	-	1,653	1,493
	<b>47,119</b>	<b>-</b>	<b>47,119</b>	<b>54,686</b>

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

Status of this schedule to the Statement of Financial Activities continued

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
<b>General administrative expenses:</b>				
Telephone and fax	1,225	-	1,225	6,252
Bad debt write off	986	-	986	14
Software and IT Costs	2,409	-	2,409	2,368
Dry Cleaning	2,511	-	2,511	3,099
Advertising and PR	2,231	-	2,231	2,728
Loan and HP interest	17,437	-	17,437	17,387
Equipment Expense	3,102	-	3,102	864
Travel and subsistence	-	-	-	84
Bank charges and interest	459	-	459	509
Motor expenses	6,223	-	6,223	6,023
Stationery, printing and postage	739	-	739	1,150
Refuse collection	1,324	-	1,324	4,201
General office running costs	56	-	56	2,615
	<b>38,701</b>	<b>-</b>	<b>38,701</b>	<b>47,294</b>
<b>Professional fees in support of charitable activities</b>				
Consultancy fees	-	-	-	-
Legal and professional fees	2,963	-	2,963	1,069
	<b>2,963</b>	<b>-</b>	<b>2,963</b>	<b>1,069</b>
<b>Other support costs</b>				
Depreciation of assets used for charitable purposes	4,489	-	4,489	4,397
Loss / (Profit) on disposal of assets	-	-	-	1,423
	<b>4,489</b>	<b>-</b>	<b>4,489</b>	<b>5,820</b>
<b>Governance costs</b>				
Trustees' expenses	-	-	-	-
Accountants Fees	4,002	-	4,002	3,531
Examination Fee	400	-	400	600
General Governance Costs	-	-	-	-
Fund Audit Fees	-	-	-	-
	<b>4,402</b>	<b>-</b>	<b>4,402</b>	<b>4,131</b>
<b>Total Support Costs</b>	<b>240,097</b>	<b>-</b>	<b>240,097</b>	<b>272,925</b>
<b>Total Expended on Charitable Activities</b>	<b>240,097</b>	<b>-</b>	<b>240,097</b>	<b>272,925</b>

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**Comparative for the Year Ended 31 March 2024**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Period Total Funds 2023 £
<b>Incoming Resources of a Revenue Nature</b>				
Banqueting Suite Hire	5,526	-	5,526	17,948
Car Park Revenue	5,375	-	5,375	19,638
Catering Income	250	-	250	-
Conference Suite Hire	141,175	-	141,175	224,413
Equipment Hire for Meeting Rooms	40	-	40	-
Meeting Room Hire	152,730	-	152,730	-
	<b>305,096</b>	<b>-</b>	<b>305,096</b>	<b>261,999</b>
Other Income	775	-	775	557
<b>Total Voluntary Income</b>	<b>305,871</b>	<b>-</b>	<b>305,871</b>	<b>262,556</b>
<b>Support costs of charitable activities</b>				
<b>Direct support costs</b>				
Gross wages and salaries - charitable activities	124,466	-	124,466	94,813
Direct costs	34,907	-	34,907	29,292
	<b>159,373</b>	<b>-</b>	<b>159,373</b>	<b>124,105</b>
<b>Indirect employee costs</b>				
Training and welfare	553	-	553	716
	<b>553</b>	<b>-</b>	<b>553</b>	<b>716</b>
<b>Premises Costs</b>				
Light and heat	34,118	-	34,118	17,735
Rates	1,362	-	1,362	8,499
Insurance	3,160	-	3,160	3,820
Repairs, maintenance and renewals	14,553	-	14,553	6,512
Cleaning	1,493	-	1,493	1,719
	<b>54,686</b>	<b>-</b>	<b>54,686</b>	<b>38,285</b>

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**Comparative for the Year Ended 31 March 2024**

Status of this schedule to the Statement of Financial Activities continued

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Period Total Funds 2023 £
<b>General administrative expenses:</b>				
Telephone and fax	6,252	-	6,252	5,174
Bad debt write off	14	-	14	1,696
Software and IT Costs	2,368	-	2,368	2,002
Dry Cleaning	3,099	-	3,099	2,112
Advertising and PR	2,728	-	2,728	2,910
Loan and HP interest	17,387	-	17,387	10,055
Equipment Expense	864	-	864	1,439
Travel and subsistence	84	-	84	126
Bank charges and interest	509	-	509	427
Motor expenses	6,023	-	6,023	700
Stationery, printing and postage	1,150	-	1,150	627
Refuse collection	4,201	-	4,201	1,826
General office running costs	2,615	-	2,615	2,960
	<b>47,294</b>	<b>-</b>	<b>47,294</b>	<b>32,054</b>
<b>Professional fees in support of charitable activities</b>				
Consultancy fees	-	-	-	-
Legal and professional fees	1,069	-	1,069	3,608
	<b>1,069</b>	<b>-</b>	<b>1,069</b>	<b>3,608</b>
<b>Other support costs</b>				
Depreciation of assets used for charitable purposes	4,397	-	4,397	1,791
Loss / (Profit) on disposal of assets	1,423	-	1,423	-
	<b>5,820</b>	<b>-</b>	<b>5,820</b>	<b>1,791</b>
<b>Governance costs</b>				
Trustees' expenses	-	-	-	-
Accountants Fees	3,531	-	3,531	1,730
Examination Fee	600	-	600	550
General Governance Costs	-	-	-	-
Fund Audit Fees	-	-	-	-
	<b>4,131</b>	<b>-</b>	<b>4,131</b>	<b>2,280</b>
<b>Total Support Costs</b>	<b>272,925</b>	<b>-</b>	<b>272,925</b>	<b>202,839</b>
<b>Total Expended on Charitable Activities</b>	<b>272,925</b>	<b>-</b>	<b>272,925</b>	<b>202,839</b>

**BHAT SINGH SABHA (HIGHGATE)**

England & Wales - Charity number 1099336

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# Accounts

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Registered number  
04630683

Registered Charity number  
1099336

Bhat Singh Sabha (Highgate)

Accounts

31 March 2024

 **POLKADOT & ELLIS**  
ACCOUNTANTS

Incorporating P&W Social Accountants

**Bhat Singh Sabha (Highgate)  
Company Information**

**Trustees**

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh

**Key personnel: Chief Executive Officer & Company Secretary**

Mr Vijay Singh Gola

**Accountants**

RB Welch  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

**Bankers**

Natwest  
30a Harborne Road  
Birmingham  
B15 3AA

**Registered office**

256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Registered company number**

04630683

**Registered charity number**

1099336

## **Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

### **Trustees' Report**

#### **Introduction**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts 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 2015.

#### **Main Activities**

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Financial Review**

During this financial period, The Saffron Centre experienced a mixed pattern of utilisation. The first half of the year saw continued increased usage, however, the second half witnessed a notable decline. This decline was likely due to uncertainty and budget restraints resulting from several macroeconomic factors. Additionally, the organisation faced a significant increase in the cost of providing its facilities and services.

Despite these challenges, there was a 14.16% increase in turnover (£43,316), rising from £262,556 the previous year to £305,872. The year concluded with a surplus of £34,370 excluding the loss due to the write off of the vehicle.

#### **Future Plans**

Continued efforts are needed to enhance the resources and facilities the charity offers to ensure the centre remains a viable, sustainable, and sought-after community resource. To this end, the trustees and senior management of The Saffron Centre are dedicated to actively seeking opportunities aligned with the charity's aims and objectives to achieve this goal.

A key focus will be on transitioning to carbon-neutral operations and improving energy efficiency throughout the centre. Additionally, efforts will be intensified to enhance the centres marketing strategies to boost utilisation and engagement with the wider community.

#### **Objectives, Activities, Achievements and Performance**

##### ***Childcare provision***

Following the cessation of nursery operations in September 2021, the space utilised by the nursery has been repurposed, expanding facilities for conference, meeting and banqueting events.

##### ***Facilities for recreation, leisure time occupation in the interest of social welfare***

The centre's facilities saw a significant increase in usage during the accounting period. Overall, there was a 23.71% increase in usage and turnover of £69,783 for the conference & meeting room facilities, bringing the total revenue for the year to £294,196, compared to £224,413 the previous year. This growth further establishes the centres continued demand as a vital local resource for public, third, and private sector organisations for their conference, meeting and training needs.

In the same period, the centres main suite, also used for wedding receptions, engagements, birthday parties and other such private events, generated £5,526 in revenue. The Facility generated £17,948 in year end 31.03.2023.

**Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

**Trustees' Report**

While there was a decrease in banqueting events, this decline can be attributed to the unavailability of the facility, due to the space being used for conference and meeting events during dates when the banqueting facility was required.

Additionally, the centre's car parking facilities continued to be used by a local college. The usage agreement, which expired during the financial period, generated £5,375 in income.

***Public benefit***

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

**Structure Governance and Management**

***Governing document and charity constitution***

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2003, amended by special resolution on 4th October 2003, amended on 7th December 2018, amended on 12th February 2019, and registered as a charity on 9th September 2003.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, which is governed under its Articles of Association.

***Recruitment and appointment of new trustees***

Trustees are nominated by the members of the charitable company and elected by ordinary resolution at the Annual General Meeting where they have the necessary skills to contribute to the management and development of the charity.

***Organisational structure and decision making***

The charity is managed by a Board of Directors who are also Trustees. All trustees are members of the charity. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

***Induction and training of new trustees***

All Trustees receive ongoing training and a full induction to Bhat Singh Sabha. The members are also the directors of the Company. The directors have a policy to recruit Trustees with appropriate and complementary skills as required.

***Risk management***

The directors actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

**Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

**Trustees' Report**

**Trustees**

The following persons served as trustees during the year:

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh

**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Bhat Singh Sabha (Highgate) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board of trustees on 15 October 2024 and signed on its behalf by:



Manjeet Singh  
Director

## **Bhat Singh Sabha (Highgate)**

### **Independent Examiner's report to the Trustees of Bhat Singh Sabha (Highgate) for the year ended 31 March 2024**

#### **Respective responsibilities of charity trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail; or to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

RB Welch  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

15 October 2024

**Bhat Singh Sabha (Highgate)**  
**Statement of Financial Activities**  
**incorporating an Income and Expenditure Account**  
**for the year ended 31 March 2024**

	<b>Current year Unrestricted and Total Funds</b>	<b>Prior year Unrestricted and Total Funds</b>
	<b>2024 £</b>	<b>2023 £</b>
<b>Income &amp; Endowments</b>		
Donations	700	-
Charitable activities	305,097	261,999
<b>Total income</b>	<u>305,797</u>	<u>261,999</u>
Expenditure on charitable activities	(157,542)	(123,756)
<b>Gross profit</b>	148,255	138,243
Administrative expenses	(96,573)	(69,028)
Other operating income	75	557
<b>Operating profit</b>	<u>51,757</u>	<u>69,772</u>
Loss on the disposal of tangible fixed assets	(1,423)	-
Interest payable	(17,387)	(10,055)
<b>Profit before taxation</b>	<u>32,947</u>	<u>59,717</u>
Tax on profit	-	-
<b>Profit for the financial year</b>	<u>32,947</u>	<u>59,717</u>

**Bhat Singh Sabha (Highgate)**

Registered number: 04630683

**Balance Sheet**

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	2,161,318	2,148,961
<b>Current assets</b>			
Debtors	9	30,865	30,033
Cash at bank and in hand		39,353	31,589
		<u>70,218</u>	<u>61,622</u>
<b>Creditors: amounts falling due within one year</b>	10	(110,254)	(118,804)
<b>Net current liabilities</b>		(40,036)	(57,182)
<b>Total assets less current liabilities</b>		2,121,282	2,091,779
<b>Creditors: amounts falling due after more than one year</b>	11	(204,265)	(207,709)
<b>Net assets</b>		<u>1,917,017</u>	<u>1,884,070</u>
<b>Capital and reserves</b>			
Profit and loss account		1,917,017	1,884,070
<b>Shareholder's funds</b>		<u>1,917,017</u>	<u>1,884,070</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Manjeet Singh

Director

Approved by the board on 15 October 2024

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation***

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Vehicles	25% reducing balance
Fixtures, fittings, tools and equipment	25% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***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

***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.

Grants awarded are included in the statement of financial activities when approved by the trustees and agreed with the recipient. The value of grants unpaid at the year end is accrued. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

***Taxation***

The charity is exempt from corporation tax on its charitable activities.

***Pensions***

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

***Fund accounting***

Unrestricted general funds may be used in accordance with the charity's objects at the discretion of the trustees. Designated funds are amounts set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

<b>2 Employees</b>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	16	11
<b>3 Charitable activities costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Direct costs (note 4)	159,373	124,105
Support costs (note 5)	113,552	78,734
Total	272,925	202,839
<b>4 Direct costs of charitable activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff costs	124,466	94,813
Corporate catering	34,907	29,292
Total direct costs of charitable activities	159,373	124,105
<b>5 Support costs for charitable activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Indirect employee costs	553	716
Premises Costs	54,686	38,285
Administrative overheads	47,294	32,054
Legal & professional fees	1,069	3,608
Depreciation of assets used for charitable purposes	5,820	1,791
Accountancy fees	3,530	1,730
Examination fee	600	550
Total support costs for charitable activities	113,552	78,734

**6 Trustees' remuneration and benefits**

The aggregate amount of expenses paid to trustees was £0 (2021: £0)  
Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

<b>7 Staff costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross Salaries	121,770	93,026
Employer's National Insurance	2,577	1,559
Pension	119	228
	<u>124,466</u>	<u>94,813</u>

The average number of employees during the year was as follows:	<b>2024</b>	<b>2023</b>
Management	1	1
Others	15	10

No employees received emoluments in excess of £60,000

**8 Tangible fixed assets**

	<b>Freehold Property</b>	<b>Nursery Fixtures &amp; Fittings</b>	<b>Fixtures &amp; Fittings</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2023	2,143,587	142,973	99,898
Additions	-	-	-
Disposals	-	(142,973)	-
At 31 March 2024	<u>2,143,587</u>	<u>-</u>	<u>99,898</u>

<b>Depreciation and impairment provisions</b>			
At 1 April 2023	-	141,550	96,181
Charge for the year	-	-	930
Disposals	-	(141,550)	-
At 31 March 2024	<u>-</u>	<u>-</u>	<u>97,111</u>

<b>Net book value</b>			
At 31 March 2024	<u>2,143,587</u>	<u>-</u>	<u>2,787</u>
At 31 March 2023	<u>2,143,587</u>	<u>1,423</u>	<u>3,717</u>

	<b>Motor vehicle</b>	<b>Computer equipment</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2023	-	4,453	2,390,911
Additions	18,177	-	18,177
Disposals	-	-	(142,973)
At 31 March 2024	<u>18,177</u>	<u>4,453</u>	<u>2,266,115</u>

<b>Depreciation and impairment provisions</b>			
At 1 April 2023	-	4,219	241,950
Charge for the year	3,408	59	4,397
Disposals	-	-	(141,550)
At 31 March 2024	<u>3,408</u>	<u>4,278</u>	<u>104,797</u>

<b>Net book value</b>			
At 31 March 2024	<u>14,769</u>	<u>175</u>	<u>2,161,318</u>
At 31 March 2023	<u>-</u>	<u>234</u>	<u>2,148,961</u>

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

<b>9 Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	28,920	30,033
Prepayments and accrued income	1,945	-
	<u>30,865</u>	<u>30,033</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Bank loans and overdrafts	84,537	92,287
Obligations under finance lease and hire purchase contracts	3,519	-
Trade creditors	5,607	5,161
Deferred income	3,628	4,628
Accruals	3,755	1,201
Taxation and social security costs	9,152	13,315
Other creditors	56	2,212
	<u>110,254</u>	<u>118,804</u>

<b>11 Creditors: amounts falling due after one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Bank loans more than 5 years by instalment	192,738	207,709
Obligations under finance lease and hire purchase contracts	11,527	-
	<u>204,265</u>	<u>207,709</u>

<b>12 Fund balances</b>	<b>Opening funds</b>	<b>Movement in funds</b>	<b>Closing funds</b>
	£	£	£
Unrestricted funds	1,884,070	32,947	1,917,017
	<u>1,884,070</u>	<u>32,947</u>	<u>1,917,017</u>

The purposes for which the funds are held by the charity are:

Unrestricted funds                      These funds are held for the objectives of the charity, and to provide free reserves for future activities, and, subject to charity legislation are free from all restrictions on their use.

**13 Controlling party**

The charity is wholly under the control of the board of Trustees.

**14 Other information**

Bhat Singh Sabha (Highgate) is a charitable company limited by guarantee and incorporated in England. Its registered office is:  
256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2024**

*This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities*

	Total Funds	Prior Period Total Funds
	2024	2023
	£	£
<b>Incoming Resources</b>		
<i>Donations &amp; Legacies</i>		
Donations	700	-
<b>Total</b>	<b>700</b>	<b>-</b>
<i>Charitable activities</i>		
Corporate events	294,196	224,413
Car Park Fees	5,375	19,638
Private events	5,526	17,948
Other	75	557
<b>Total</b>	<b>305,172</b>	<b>262,556</b>
<b>Total Incoming Resources</b>	<b>305,872</b>	<b>262,556</b>
<b>Expenditure on Charitable Activities</b>		
<i>Direct costs</i>		
Gross wages and salaries - charitable activities	121,770	93,026
Employers' NI - Charitable activities	2,577	1,559
Pension contributions charitable employees	119	228
Corporate catering provision	34,907	29,292
	<b>159,373</b>	<b>124,105</b>
<i>Management and administration costs in support of charitable activities</i>		
<i>Indirect employee costs</i>		
Training and welfare	553	716
	<b>553</b>	<b>716</b>
<i>Premises Costs</i>		
Rates, water and service charges	1,362	8,499
Insurance	3,160	3,820
Repairs, maintenance & renewal	14,553	6,512
Light and heat	34,118	17,735
Cleaning	1,493	1,719
	<b>54,686</b>	<b>38,285</b>
<i>General administrative expenses:</i>		
Telephone and fax	6,252	5,174
Bad debt	14	1,696
Dry cleaning	3,099	2,112
Software and IT Costs	2,368	2,002
Loan and HP interest	17,387	10,055
Audio visual equipment	864	1,439
Travel & Subsistence	84	126
Motor Expenses	6,023	700
Stationery and Printing	1,150	627
General Office Running Costs	2,615	2,960
Refuse & sanitary collection	4,201	1,826
Advertising and PR	2,728	2,910
Bank charges	509	427
	<b>47,294</b>	<b>32,054</b>
<i>Professional fees in support of charitable activities</i>		
Other Legal & Professional	1,069	3,608
	<b>1,069</b>	<b>3,608</b>
<i>Other support costs</i>		
Depreciation of assets used for charitable purposes	4,397	1,791
Loss on Asset Disposal	1,423	-
	<b>5,820</b>	<b>1,791</b>
<i>Governance costs</i>		
Examination Fee	600	550
Other fees paid to the Examiners	3,530	1,730
	<b>4,130</b>	<b>2,280</b>
<b>Total expended on Charitable Activities</b>	<b>272,925</b>	<b>202,839</b>



**BHAT SINGH SABHA (HIGHGATE)**

England & Wales - Charity number 1099336

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# Accounts

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Registered number  
04630683

Registered Charity number  
1099336

Bhat Singh Sabha (Highgate)

Accounts

31 March 2023

 **POLKADOT & ELLIS**  
ACCOUNTANTS

Incorporating P&W Social Accountants

**Bhat Singh Sabha (Highgate)  
Company Information**

**Trustees**

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh  
Mr Balwinder Singh (resigned 11 July 2022)

**Key personnel: Chief Executive Officer & Company Secretary**

Mr Vijay Singh Gola

**Accountants**

RB Welch MA FCA  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

**Bankers**

Lloyds Bank  
36/38 New Street  
Birmingham  
B2 4LP

**Registered office**

256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Registered company number**

04630683

**Registered charity number**

1099336

## **Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

### **Trustees' Report**

#### **Introduction**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts 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 2015.

#### **Main Activities**

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Financial Review**

During this financial period, The Saffron Centre experienced a notable resurgence in facility usage, marking the first substantial uptake since the onset of the pandemic. As a result of this there was a 76.76% increase in turnover of £114,025, bringing it up to £262,556 compared to £148,531 the previous year. The year ended with a surplus of £59,717.

#### **Future Plans**

Significant efforts are needed in terms of the resources and facilities the charity offers to ensure the centre remains a viable, sustainable, and sought-after community resource. To this effect the trustees and senior management of The Saffron Centre are dedicated to actively seeking opportunities aligned with the charity's aims and objectives to achieve this goal.

#### **Objectives, Activities, Achievements and Performance**

##### ***Childcare provision***

Following the cessation of nursery operations on the 15th September 2021, the space utilised by the nursery has been repurposed, expanding facilities for conference, meeting and banqueting events.

**Bhat Singh Sabha (Highgate)****Registered number: 04630683****Trustees' Report*****Facilities for recreation, leisure time occupation in the interest of social welfare***

The centres facilities saw a significant increase in usage during the accounting period. Overall, there was a 174.86% increase in usage and turnover of £142,721 for the conference & meeting room facilities making total revenue for the year £224,413 compared to the previous year's figure of £81,692. This further establishes the centres continued demand as a local resources for public, third and private sector organisations for their conference, meeting and training needs. Additionally, the centres car parking facilities were also utilised by a local College from which £19638 was generated in income during the financial period compared with £5,859 in the previous period. In the same period, The Saffron Banqueting Suite, used for wedding receptions, engagements, birthday parties and other such private events, generated £17,948 in revenue, a 73.01% increase of £7,564 compared to the previous year's figure of £10,384.

***Public benefit***

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

**Structure Governance and Management*****Governing document and charity constitution***

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2003, amended by special resolution on 4th October 2003, amended on 7th December 2018, amended on 12th February 2019, and registered as a charity on 9th September 2003.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, which is governed under its Articles of Association.

***Recruitment and appointment of new trustees***

Trustees are nominated by the members of the charitable company and elected by ordinary resolution at the Annual General Meeting where they have the necessary skills to contribute to the management and development of the charity.

***Organisational structure and decision making***

The charity is managed by a Board of Directors who are also Trustees. All trustees are members of the charity. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

***Induction and training of new trustees***

All Trustees receive ongoing training and a full induction to Bhat Singh Sabha. The members are also the directors of the Company. The directors have a policy to recruit Trustees with appropriate and complementary skills as required.

***Risk management***

The directors actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

**Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

**Trustees' Report**

**Trustees**

The following persons served as trustees during the year:

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh  
Mr Balwinder Singh (resigned 11 July 2022)

**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Bhat Singh Sabha (Highgate) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board of trustees on 13 March 2024 and signed on its behalf by:



Pritpal Singh  
Director

## **Bhat Singh Sabha (Highgate)**

### **Independent Examiner's report to the Trustees of Bhat Singh Sabha (Highgate) for the year ended 31 March 2023**

#### **Respective responsibilities of charity trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail; or to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

RB Welch MA FCA  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

13 March 2024

**Bhat Singh Sabha (Highgate)**  
**Statement of Financial Activities**  
**incorporating an Income and Expenditure Account**  
**for the year ended 31 March 2023**

	<b>Current year Unrestricted and Total Funds</b>	<b>Prior year Unrestricted and Total Funds</b>
	<b>2023 £</b>	<b>2022 £</b>
<b>Income &amp; Endowments</b>		
Charitable activities	261,999	118,076
<b>Total income</b>	<u>261,999</u>	<u>118,076</u>
Expenditure on charitable activities	(123,756)	(100,710)
<b>Gross profit</b>	138,243	17,366
Administrative expenses	(69,028)	(55,681)
Other operating income	557	30,455
<b>Operating profit/(loss)</b>	<u>69,772</u>	<u>(7,860)</u>
Interest payable	(10,055)	(9,932)
<b>Profit/(loss) before taxation</b>	<u>59,717</u>	<u>(17,792)</u>
Tax on profit/(loss)	-	-
<b>Profit/(loss) for the financial year</b>	<u>59,717</u>	<u>(17,792)</u>

**Bhat Singh Sabha (Highgate)**

Registered number: 04630683

**Balance Sheet**

as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	2,148,961	2,150,752
<b>Current assets</b>			
Debtors	9	30,033	3,963
Cash at bank and in hand		31,589	5,271
		<u>61,622</u>	<u>9,234</u>
<b>Creditors: amounts falling due within one year</b>	10	(118,804)	(104,270)
<b>Net current liabilities</b>		(57,182)	(95,036)
<b>Total assets less current liabilities</b>		2,091,779	2,055,716
<b>Creditors: amounts falling due after more than one year</b>	11	(207,709)	(231,363)
<b>Net assets</b>		<u>1,884,070</u>	<u>1,824,353</u>
<b>Capital and reserves</b>			
Profit and loss account		1,884,070	1,824,353
<b>Shareholder's funds</b>		<u>1,884,070</u>	<u>1,824,353</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Pritpal Singh  
Director

Approved by the board on 13 March 2024

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation***

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Vehicles	25% reducing balance
Fixtures, fittings, tools and equipment	25% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***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.

Grants awarded are included in the statement of financial activities when approved by the trustees and agreed with the recipient. The value of grants unpaid at the year end is accrued. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

***Taxation***

The charity is exempt from corporation tax on its charitable activities.

***Pensions***

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

***Fund accounting***

Unrestricted general funds may be used in accordance with the charity's objects at the discretion of the trustees. Designated funds are amounts set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	14	11
<b>3 Charitable activities costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Direct costs (note 4)	124,105	100,823
Support costs (note 5)	78,026	65,499
Total	<u>202,131</u>	<u>166,322</u>
<b>4 Direct costs of charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	94,813	92,533
Corporate catering	29,292	8,139
Nursery food & provisions	-	151
Total direct costs of charitable activities	<u>124,105</u>	<u>100,823</u>
<b>5 Support costs for charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Indirect employee costs	716	576
Premises Costs	38,285	24,926
Administrative overheads	31,346	26,775
Legal & professional fees	3,608	8,153
Depreciation of assets used for charitable purposes	1,791	2,389
Accountancy fees	2,280	2,140
Examination fee	-	540
Total support costs for charitable activities	<u>78,026</u>	<u>65,499</u>
<b>6 Trustees' remuneration and benefits</b>		

The aggregate amount of expenses paid to trustees was £0 (2021: £0)

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

<b>7 Staff costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Gross Salaries	93,026	85,181
Employer's National Insurance	1,559	6,645
Pension	228	707
	<u>94,813</u>	<u>92,533</u>

The average number of employees during the year was as follows:	<b>2023</b>	<b>2022</b>
Management	1	1
Others	13	10

No employees received emoluments in excess of £60,000

**8 Tangible fixed assets**

	Freehold Property £	Nursery Fixtures & Fittings £	Fixtures & Fittings £
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2022	2,143,587	142,973	99,898
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	<u>2,143,587</u>	<u>142,973</u>	<u>99,898</u>
<b>Depreciation and impairment provisions</b>			
At 1 April 2022	-	141,076	94,942
Charge for the year	-	474	1,239
Disposals	-	-	-
At 31 March 2023	<u>-</u>	<u>141,550</u>	<u>96,181</u>
<b>Net book value</b>			
At 31 March 2023	<u>2,143,587</u>	<u>1,423</u>	<u>3,717</u>
At 31 March 2022	<u>2,143,587</u>	<u>1,897</u>	<u>4,956</u>
	Motor vehicle £	Computer equipment £	Totals £
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2022	16,772	4,453	2,407,683
Additions	-	-	-
Disposals	(16,772)	-	(16,772)
At 31 March 2023	<u>-</u>	<u>4,453</u>	<u>2,390,911</u>
<b>Depreciation and impairment provisions</b>			
At 1 April 2022	16,772	4,141	256,931
Charge for the year	-	78	1,791
Disposals	(16,772)	-	(16,772)
At 31 March 2023	<u>-</u>	<u>4,219</u>	<u>241,950</u>



**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

Bhat Singh Sabha (Highgate) is a charitable company limited by guarantee and incorporated in England. Its registered office is:  
256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2023**

*This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities*

	Unrestricted Funds	Unrestricted Funds	Total Funds	Prior Period Total Funds
	Community Hall	Nursery		
	2023	2023	2023	2022
	£	£	£	£
<b>Incoming Resources</b>				
<i>Charitable activities</i>				
Childcare fee	-	-	-	25,999
Corporate events	224,413	-	224,413	81,692
Car Park Fees	19,638	-	19,638	5,859
Private events	17,948	-	17,948	10,384
Other	557	-	557	24,596
<b>Total</b>	<b>262,566</b>	<b>-</b>	<b>262,566</b>	<b>148,530</b>
<b>Total Incoming Resources</b>	<b>262,566</b>	<b>-</b>	<b>262,566</b>	<b>148,530</b>
<b>Expenditure on Charitable Activities</b>				
<i>Direct costs</i>				
Gross wages and salaries - charitable activities	93,026	-	93,026	85,181
Employers' NI - Charitable activities	1,559	-	1,559	6,645
Pension contributions charitable employees	228	-	228	707
Corporate catering provision	29,292	-	29,292	8,139
Nursery food & provisions	-	-	-	151
	<b>124,105</b>	<b>-</b>	<b>124,105</b>	<b>100,823</b>
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	716	-	716	576
	<b>716</b>	<b>-</b>	<b>716</b>	<b>576</b>
<i>Premises Costs</i>				
Rates, water and service charges	8,499	-	8,499	209
Insurance	3,820	-	3,820	3,996
Repairs, maintenance & renewal	6,512	-	6,512	5,530
Light and heat	17,735	-	17,735	14,588
Cleaning	1,719	-	1,719	603
	<b>38,285</b>	<b>-</b>	<b>38,285</b>	<b>24,926</b>
<i>General administrative expenses:</i>				
Telephone and fax	5,174	-	5,174	4,915
Bad debt	1,696	-	988	-
Dry cleaning	2,112	-	2,112	529
Nursery provision insurance	-	-	-	636
Software and IT Costs	2,002	-	2,002	2,331
Bank loan interest	10,055	-	10,055	9,932
Audio visual equipment	1,439	-	1,439	594
Travel & Subsistence	826	-	826	-
Stationery and Printing	627	-	627	252
General Office Running Costs	2,960	-	2,960	4,559
Refuse & sanitary collection	1,826	-	1,826	2,582
Advertising and PR	2,910	-	2,910	-
Bank charges	427	-	427	445
Mini bus expense	-	-	-	-
	<b>32,054</b>	<b>-</b>	<b>31,346</b>	<b>26,775</b>
<i>Professional fees in support of charitable activities</i>				
Other Legal & Professional	3,608	-	3,608	8,153
	<b>3,608</b>	<b>-</b>	<b>3,608</b>	<b>8,153</b>
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	1,791	-	1,791	2,389
	<b>1,791</b>	<b>-</b>	<b>1,791</b>	<b>2,389</b>
<i>Governance costs</i>				
Examination Fee	-	-	-	540
Other fees paid to the Examiners	2,280	-	2,280	2,140
	<b>2,280</b>	<b>-</b>	<b>2,280</b>	<b>2,680</b>
<b>Total expended on Charitable Activities</b>	<b>202,839</b>	<b>-</b>	<b>202,131</b>	<b>166,322</b>

**BHAT SINGH SABHA (HIGHGATE)**

England & Wales - Charity number 1099336

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# Accounts

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Registered number  
04630683

Registered Charity number  
1099336

Bhat Singh Sabha (Highgate)

Accounts

31 March 2022

 **POLKADOT & ELLIS**  
ACCOUNTANTS

Incorporating P&W Social Accountants

**Bhat Singh Sabha (Highgate)  
Company Information**

**Trustees**

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh  
Mr Balwinder Singh

**Key personnel: Chief Executive Officer & Company Secretary**

Mr Vijay Singh Gola

**Accountants**

RB Welch MA FCA  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

**Bankers**

Lloyds Bank  
36/38 New Street  
Birmingham  
B2 4LP

**Registered office**

256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Registered company number**

04630683

**Registered charity number**

1099336

**Bhat Singh Sabha (Highgate)**  
**Registered number: 04630683**  
**Trustees' Report**

**Introduction**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2022.

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 2015.

**Main Activities**

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Financial Review**

The COVID 19 pandemic and associated restrictions continued to affect the charities operations during the 2022 year end accounting period, leading to decreased utilisation of our nursery, conference, meeting, and banqueting facilities.

As a result of this there was a £1,781 decrease in turnover bringing it down to £118,076 compared to £119,857 the previous year. The year ended with a shortfall of £17,792.

Legal proceedings resulting from an unlawful occupation of the charity premises in February 2018 were settled via a sealed Tomlin order with confirmation from the courts received on September 21st 2021, that the proceedings were stayed.

**Future Plans**

The trustees and senior management of the Saffron Centre are committed to ensuring the sustainability and preservation of the organisation beyond the challenges that the COVID-19 Pandemic has presented and endeavour to explore opportunities as per the aims and objectives of the organisation to achieve this.

**Objectives, Activities, Achievements and Performance**

***Childcare provision***

The ongoing COVID-19 pandemic continued to greatly impact our childcare services in the first half of the 2022 year end period. A combination of decreased enrolment numbers, low take up of two year old funded places, schools introducing facilities for three and four year old childcare provision as well as an industry wide mass departure of nursery staff due to added workloads caused by the pandemic, led to the charity's trustee board making the difficult decision to cease nursery operations as of the 15th September 2021. This decision was made to ensure the long-term sustainability and preservation of the charity as a whole.

**Bhat Singh Sabha (Highgate)**  
**Registered number: 04630683**  
**Trustees' Report**

***Facilities for recreation, leisure time occupation in the interest of social welfare***

Despite ongoing restrictions related to the COVID-19 pandemic for parts of the 2022 year end period, the Saffron Conference & Meeting facilities saw an uptake in utilisation. Business levels did return to pre-pandemic levels in November 2021, but a resurgence in restrictions implemented by the government's "Winter Plan B" saw these levels decline again and remain so for the remainder of the accounting period.

Overall, there was an increase of £68,030 in turnover for the conference & meeting room facilities making total revenue for the year £81,692 compared to the previous year's figure of £13,662.

During the accounting period The Saffron Banqueting Suite generated £10,384 in revenue which was reassuring given the facility was not utilised throughout the previous accounting period.

***Public benefit***

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

**Structure Governance and Management**

***Governing document and charity constitution***

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2003, amended by special resolution on 4th October 2003, amended on 7th December 2018, amended on 12th February 2019, and registered as a charity on 9th September 2003.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, which is governed under its Articles of Association.

***Recruitment and appointment of new trustees***

Trustees are nominated by the members of the charitable company and elected by ordinary resolution at the Annual General Meeting where they have the necessary skills to contribute to the management and development of the charity.

***Organisational structure and decision making***

The charity is managed by a Board of Directors who are also Trustees. All trustees are members of the charity. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

***Induction and training of new trustees***

All Trustees receive ongoing training and a full induction to Bhat Singh Sabha. The members are also the directors of the Company. The directors have a policy to recruit Trustees with appropriate and complementary skills as required.

***Risk management***

The directors actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

**Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

**Trustees' Report**

**Trustees**

The following persons served as trustees during the year:

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh  
Mr Balwinder Singh

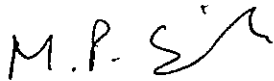
**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Bhat Singh Sabha (Highgate) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board of trustees on 30 December 2022 and signed on its behalf by:



Mahinderpal Singh  
Director

## **Bhat Singh Sabha (Highgate)**

### **Independent Examiner's report to the Trustees of Bhat Singh Sabha (Highgate) for the year ended 31 March 2022**

#### **Respective responsibilities of charity trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail; or to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

RB Welch MA FCA  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

30 December 2022

**Bhat Singh Sabha (Highgate)**  
**Statement of Financial Activities**  
**Incorporating an Income and Expenditure Account**  
**for the year ended 31 March 2022**

	<b>Current year Unrestricted and Total Funds</b>	<b>Prior year Unrestricted and Total Funds</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income &amp; Endowments</b>		
Charitable activities	118,076	119,857
<b>Total income</b>	<u>118,076</u>	<u>119,857</u>
Expenditure on charitable activities	(100,710)	(142,341)
<b>Gross profit/(loss)</b>	<u>17,366</u>	<u>(22,484)</u>
Administrative expenses	(55,681)	(50,904)
Other operating income	30,455	76,210
<b>Operating (loss)/profit</b>	<u>(7,860)</u>	<u>2,822</u>
Interest payable	(9,932)	(9,291)
<b>Loss before taxation</b>	<u>(17,792)</u>	<u>(6,469)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u>(17,792)</u>	<u>(6,469)</u>

**Bhat Singh Sabha (Highgate)**

Registered number: 04630683

**Balance Sheet**

as at 31 March 2022

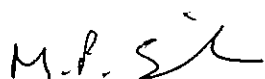
	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	2,150,752	2,153,141
<b>Current assets</b>			
Debtors	9	3,963	6,268
Cash at bank and in hand		5,271	19,252
		<u>9,234</u>	<u>25,520</u>
<b>Creditors: amounts falling due within one year</b>	10	(104,270)	(99,052)
<b>Net current liabilities</b>		<u>(95,036)</u>	<u>(73,532)</u>
<b>Total assets less current liabilities</b>		<u>2,055,716</u>	<u>2,079,609</u>
<b>Creditors: amounts falling due after more than one year</b>	11	(231,363)	(237,464)
<b>Net assets</b>		<u>1,824,353</u>	<u>1,842,145</u>
<b>Capital and reserves</b>			
Profit and loss account		1,824,353	1,842,145
<b>Shareholder's funds</b>		<u>1,824,353</u>	<u>1,842,145</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mahinderpal Singh

Director

Approved by the board on 30 December 2022

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation***

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Vehicles	25% reducing balance
Fixtures, fittings, tools and equipment	25% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***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.

Grants awarded are included in the statement of financial activities when approved by the trustees and agreed with the recipient. The value of grants unpaid at the year end is accrued. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

***Taxation***

The charity is exempt from corporation tax on its charitable activities.

***Pensions***

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

***Fund accounting***

Unrestricted general funds may be used in accordance with the charity's objects at the discretion of the trustees. Designated funds are amounts set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>8</u>	<u>10</u>
<b>3 Charitable activities costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Direct costs (note 4)	100,823	143,328
Support costs (note 5)	65,499	59,210
Total	<u>166,322</u>	<u>202,538</u>
<b>4 Direct costs of charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	92,533	141,665
Corporate catering	8,139	606
Nursery food & provisions	151	1,057
Total direct costs of charitable activities	<u>100,823</u>	<u>143,328</u>
<b>5 Support costs for charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Indirect employee costs	576	352
Premises Costs	24,926	20,619
Administrative overheads	26,775	28,859
Legal & professional fees	8,153	6,429
Depreciation of assets used for charitable purposes	2,389	3,185
Accountancy fees	2,140	(734)
Examination fee	540	500
Total support costs for charitable activities	<u>65,499</u>	<u>59,210</u>
<b>6 Trustees' remuneration and benefits</b>		

The aggregate amount of expenses paid to trustees was £0 (2021: £0)

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

<b>7 Staff costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Gross Salaries	85,181	131,339
Employer's National Insurance	6,645	8,805
Pension	707	1,521
	<u>92,533</u>	<u>141,665</u>

The average number of employees during the year was as follows:	<b>2022</b>	<b>2021</b>
Management	1	1
Others	9	10

No employees received emoluments in excess of £60,000

**8 Tangible fixed assets**

	<b>Freehold Property</b>	<b>Nursery Fixtures &amp; Fittings</b>	<b>Fixtures &amp; Fittings</b>
	£	£	£
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2021	2,143,587	142,973	99,898
Additions	-	-	-
At 31 March 2022	<u>2,143,587</u>	<u>142,973</u>	<u>99,898</u>
<b>Depreciation and Impairment provisions</b>			
At 1 April 2021	-	140,444	93,289
Charge for the year	-	632	1,653
At 31 March 2022	<u>-</u>	<u>141,076</u>	<u>94,942</u>
<b>Net book value</b>			
At 31 March 2022	<u>2,143,587</u>	<u>1,897</u>	<u>4,956</u>
At 31 March 2021	<u>2,143,587</u>	<u>2,529</u>	<u>6,609</u>
	<b>Motor vehicle</b>	<b>Computer equipment</b>	<b>Totals</b>
	£	£	£
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2021	16,772	4,453	2,407,683
Additions	-	-	-
At 31 March 2022	<u>16,772</u>	<u>4,453</u>	<u>2,407,683</u>
<b>Depreciation and impairment provisions</b>			
At 1 April 2021	16,772	4,037	254,542
Charge for the year	-	104	2,389
At 31 March 2022	<u>16,772</u>	<u>4,141</u>	<u>256,931</u>
<b>Net book value</b>			
At 31 March 2022	<u>-</u>	<u>312</u>	<u>2,150,752</u>
At 31 March 2021	<u>-</u>	<u>416</u>	<u>2,153,141</u>

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

<b>9 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	2,769	5,074
Prepayments and accrued income	1,194	1,194
	<u>3,963</u>	<u>6,268</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans and overdrafts	90,304	82,482
Trade creditors	9,417	9,958
Deferred income	3,545	2,045
Accruals	1,735	1,625
Taxation and social security costs	(6,121)	(987)
Other creditors	5,390	3,929
	<u>104,270</u>	<u>99,052</u>

<b>11 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans more than 5 years by instalment	<u>231,363</u>	<u>237,464</u>

<b>12 Fund balances</b>	<b>Opening funds</b>	<b>Movement in funds</b>	<b>Closing funds</b>
	£	£	£
Unrestricted funds	<u>1,842,145</u>	<u>(17,792)</u>	<u>1,824,353</u>
	<u>1,842,145</u>	<u>(17,792)</u>	<u>1,824,353</u>

The purposes for which the funds are held by the charity are:

Unrestricted funds                      These funds are held for the objectives of the charity, and to provide free reserves for future activities, and, subject to charity legislation are free from all restrictions on their use.

**13 Controlling party**

The charity is wholly under the control of the board of Trustees.

**14 Other information**

Bhat Singh Sabha (Highgate) is a charitable company limited by guarantee and incorporated in England. Its registered office is:  
256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**

*This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting Issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities*

	Unrestricted Funds	Unrestricted Funds	Total Funds	Prior Period Total Funds
	Community Hall	Nursery		
	2022	2022	2022	2021
	£	£	£	£
<b>Incoming Resources</b>				
<i>Charitable activities</i>				
Childcare fee	-	25,999	25,999	106,196
Corporate events	81,692	-	81,692	13,662
Hire of mini bus/van	-	-	-	-
Private events	10,384	-	10,384	-
Other	30,455	-	30,455	76,210
<b>Total</b>	<b>122,531</b>	<b>25,999</b>	<b>148,530</b>	<b>196,068</b>
<b>Total Incoming Resources</b>	<b>122,531</b>	<b>25,999</b>	<b>148,530</b>	<b>196,068</b>
<b>Expenditure on Charitable Activities</b>				
<i>Direct costs</i>				
Gross wages and salaries - charitable activities	63,317	21,864	85,181	131,339
Employers' NI - Charitable activities	4,798	1,847	6,645	8,805
Pension contributions charitable employees	510	197	707	1,521
Corporate catering provision	8,139	-	8,139	606
Nursery food & provisions	-	151	151	1,057
	<b>76,764</b>	<b>24,059</b>	<b>100,823</b>	<b>143,328</b>
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	461	115	576	352
	<b>461</b>	<b>115</b>	<b>576</b>	<b>352</b>
<i>Premises Costs</i>				
Rates, water and service charges	167	42	209	3,741
Insurance	3,197	799	3,996	4,245
Repairs, maintenance & renewal	4,424	1,106	5,530	2,375
Light and heat	11,670	2,918	14,588	9,240
Cleaning	482	121	603	1,018
	<b>19,940</b>	<b>4,986</b>	<b>24,926</b>	<b>20,619</b>
<i>General administrative expenses:</i>				
Telephone and fax	3,932	983	4,915	1,430
Bad debt	-	-	-	-
Dry cleaning	423	106	529	124
Nursery provision insurance	(988)	1,624	636	1,624
Software and IT Costs	1,865	466	2,331	7,574
Bank loan Interest	9,932	-	9,932	9,291
Audio visual equipment	594	-	594	535
Membership & annual fees	-	-	-	968
Stationery and Printing	202	50	252	185
General Office Running Costs	3,647	912	4,559	4,428
Refuse & sanitary collection	2,066	516	2,582	1,940
Advertising and PR	-	-	-	250
Bank charges	356	89	445	510
Mini bus expense	-	-	-	-
	<b>22,029</b>	<b>4,746</b>	<b>26,775</b>	<b>28,859</b>
<i>Professional fees in support of charitable activities</i>				
Other Legal & Professional	6,522	1,631	8,153	6,429
	<b>6,522</b>	<b>1,631</b>	<b>8,153</b>	<b>6,429</b>
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	1,546	843	2,389	3,185
	<b>1,546</b>	<b>843</b>	<b>2,389</b>	<b>3,185</b>
<i>Governance costs</i>				
Examination Fee	432	108	540	500
Other fees paid to the Examiners	1,712	428	2,140	(734)
	<b>2,144</b>	<b>536</b>	<b>2,680</b>	<b>(234)</b>
<b>Total expended on Charitable Activities</b>	<b>129,408</b>	<b>36,916</b>	<b>166,322</b>	<b>202,538</b>



**BHAT SINGH SABHA (HIGHGATE)**

England & Wales - Charity number 1099336

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# Accounts

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Registered number  
04630683

Registered Charity number  
1099336

Bhat Singh Sabha (Highgate)

Accounts

31 March 2021

 POLKADOT & ELLIS

Incorporating P&W Social Accountants

**Bhat Singh Sabha (Highgate)  
Company Information**

**Trustees**

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh  
Mr Balwinder Singh

**Key personnel: Chief Executive Officer & Company Secretary**

Mr Vijay Singh Gola

**Accountants**

RB Welch MA FCA  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

**Bankers**

Lloyds Bank  
36/38 New Street  
Birmingham  
B2 4LP

**Registered office**

256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Registered company number**

04630683

**Registered charity number**

1099336

## **Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

### **Trustees' Report**

#### **Introduction**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts 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 2015.

#### **Main Activities**

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Financial Review**

On the 23rd March 2020 The UK went into a national lockdown requiring the organisation to suspend all activities as required by law. This continued into the 2021 financial year.

This presented many challenges in the form of cancellations of services previously booked and confirmed and a further decline in the take up of services - due to government-imposed restrictions, across the nursery and conference, meeting & banqueting facilities.

As a result of this there was an overall decrease in turnover from service utilisation across all services totalling £119,641, down to £119,857 from £311,498 the previous year. The year ended with a shortfall of £6,469.

Legal proceedings resulting from an unlawful occupation of the charity premises in February 2018, whilst delayed due to the Covid 19 pandemic, continued throughout the 2020/2021 financial year and were still ongoing at the year end.

#### **Future Plans**

The trustees and senior management of the Saffron Centre are committed to ensuring the sustainability of the organisation beyond the challenges of the Covid 19 Pandemic and endeavour to continue current services and explore further opportunities as per the aims and objectives of the organisation.

#### **Objectives, Activities, Achievements and Performance**

##### ***Childcare provision***

Our Mission: "Shaping Children for the future by providing quality learning and development"

Due to the Covid 19 pandemic, many parents chose to refrain from returning their children to nursery once lockdown restrictions had been lifted, in fear of the impact of contracting the virus.

Despite being subsidised through government funding during the lockdown period, the Childcare Provision has seen a decrease in the overall turnover by £9,884 to £106,196 against the previous year's turnover of £116,080.

## **Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

### **Trustees' Report**

#### ***Facilities for recreation, leisure time occupation in the interest of social welfare***

The Saffron Conference & Meeting facilities were suspended due to government-imposed lockdown through to September 2020 when some restrictions were lifted. However, whilst the facilities were available, take-up was very minimal due to clients' own concerns and difficulties in holding events.

The decrease on the turnover for the conference & meeting room bookings was £161,951, to £13,662 against the previous year's figure of £175,613.

Due to Covid 19 related government-imposed restrictions, the Saffron Suite Banqueting was not utilised throughout the financial year.

#### ***Public benefit***

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

#### **Structure Governance and Management**

##### ***Governing document and charity constitution***

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2003, amended by special resolution on 4th October 2003, amended on 7th December 2018, amended on 12th February 2019, and registered as a charity on 9th September 2003.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, which is governed under its Articles of Association.

##### ***Recruitment and appointment of new trustees***

Trustees are nominated by the members of the charitable company and elected by ordinary resolution at the Annual General Meeting where they have the necessary skills to contribute to the management and development of the charity.

##### ***Organisational structure and decision making***

The charity is managed by a Board of Directors who are also Trustees. All trustees are members of the charity. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

##### ***Induction and training of new trustees***

All Trustees receive ongoing training and a full induction to Bhat Singh Sabha. The members are also the directors of the Company. The directors have a policy to recruit Trustees with appropriate and complementary skills as required.

##### ***Risk management***

The directors actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

## **Bhat Singh Sabha (Highgate)**

**Registered number: 04630683**

### **Trustees' Report**

#### **Trustees**

The following persons served as trustees during the year:

Mr Sukhchain Singh  
Mr Pritpal Singh  
Mr Mukhtiar Singh  
Mr Manjeet Singh  
Mr Mahinderpal Singh  
Mr Jindur Singh  
Mr Balwinder Singh

#### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Bhat Singh Sabha (Highgate) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board of trustees on 30 December 2021 and signed on its behalf by:



Mahinderpal Singh  
Director

## **Bhat Singh Sabha (Highgate)**

### **Independent Examiner's report to the Trustees of Bhat Singh Sabha (Highgate) for the year ended 31 March 2021**

#### **Respective responsibilities of charity trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and

I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail; or to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

RB Welch MA FCA  
P&W Social Accountants Ltd  
The Barn  
173 Church Road  
Northfield  
Birmingham  
B31 2LX

30 December 2021

**Bhat Singh Sabha (Highgate)**  
**Statement of Financial Activities**  
**incorporating an Income and Expenditure Account**  
**for the year ended 31 March 2021**

	<b>Current year Unrestricted and Total Funds</b>	<b>Prior year Unrestricted and Total Funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income &amp; Endowments</b>		
Charitable activities	119,857	311,498
<b>Total income</b>	<u>119,857</u>	<u>311,498</u>
Expenditure on charitable activities	(142,341)	(170,510)
<b>Gross (loss)/profit</b>	<u>(22,484)</u>	<u>140,988</u>
Administrative expenses	(50,904)	(132,218)
Other operating income	76,210	539
<b>Operating profit</b>	2,822	9,309
Interest payable	(9,291)	(9,824)
<b>Loss before taxation</b>	<u>(6,469)</u>	<u>(515)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u>(6,469)</u>	<u>(515)</u>

**Bhat Singh Sabha (Highgate)**

Registered number: 04630683

**Balance Sheet**

as at 31 March 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	2,153,141	2,156,326
<b>Current assets</b>			
Debtors	9	6,268	21,798
Cash at bank and in hand		19,252	3,211
		25,520	25,009
<b>Creditors: amounts falling due within one year</b>	10	(99,052)	(129,255)
<b>Net current liabilities</b>		<u>(73,532)</u>	<u>(104,246)</u>
<b>Total assets less current liabilities</b>		2,079,609	2,052,080
<b>Creditors: amounts falling due after more than one year</b>	11	(237,464)	(203,466)
<b>Net assets</b>		<u>1,842,145</u>	<u>1,848,614</u>
<b>Capital and reserves</b>			
Profit and loss account		1,842,145	1,848,614
<b>Shareholder's funds</b>		<u>1,842,145</u>	<u>1,848,614</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mahinderpal Singh  
Director

Approved by the board on 30 December 2021

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation***

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Vehicles	25% reducing balance
Fixtures, fittings, tools and equipment	25% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***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.

Grants awarded are included in the statement of financial activities when approved by the trustees and agreed with the recipient. The value of grants unpaid at the year end is accrued. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

***Taxation***

The charity is exempt from corporation tax on its charitable activities.

***Pensions***

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

***Fund accounting***

Unrestricted general funds may be used in accordance with the charity's objects at the discretion of the trustees. Designated funds are amounts set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	10	11
	<hr/>	<hr/>
<b>3 Charitable activities costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Direct costs (note 4)	143,328	171,728
Support costs (note 5)	59,210	140,825
Total	202,538	312,553
	<hr/>	<hr/>
<b>4 Direct costs of charitable activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	141,665	151,176
Corporate catering	606	17,303
Nursery food & provisions	1,057	3,249
Total direct costs of charitable activities	143,328	171,728
	<hr/>	<hr/>
<b>5 Support costs for charitable activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Indirect employee costs	352	1,453
Premises Costs	20,619	43,765
Administrative overheads	28,859	36,900
Legal & professional fees	6,429	50,800
Depreciation of assets used for charitable purposes	3,185	4,247
Accountancy fees	(734)	3,160
Examination fee	500	500
Total support costs for charitable activities	59,210	140,825
	<hr/>	<hr/>
<b>6 Trustees' remuneration and benefits</b>		

The aggregate amount of expenses paid to trustees was £0 (2020: £0)

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>7 Staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salaries	131,339	140,143
Employer's National Insurance	8,805	9,186
Pension	1,521	1,847
	<u>141,665</u>	<u>151,176</u>

The average number of employees during the year was as follows:	<b>2021</b>	<b>2020</b>
Management	1	1
Others	9	10

No employees received emoluments in excess of £60,000

**8 Tangible fixed assets**

	<b>Freehold Property</b>	<b>Nursery Fixtures &amp; Fittings</b>	<b>Fixtures &amp; Fittings</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2020	2,143,587	142,973	99,898
Additions	-	-	-
At 31 March 2021	<u>2,143,587</u>	<u>142,973</u>	<u>99,898</u>
<b>Depreciation and impairment provisions</b>			
At 1 April 2020	-	139,601	91,086
Charge for the year	-	843	2,203
At 31 March 2021	<u>-</u>	<u>140,444</u>	<u>93,289</u>
<b>Net book value</b>			
At 31 March 2021	<u>2,143,587</u>	<u>2,529</u>	<u>6,609</u>
At 31 March 2020	<u>2,143,587</u>	<u>3,372</u>	<u>8,812</u>
	<b>Motor vehicle</b>	<b>Computer equipment</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2020	16,772	4,453	2,407,683
Additions	-	-	-
At 31 March 2021	<u>16,772</u>	<u>4,453</u>	<u>2,407,683</u>
<b>Depreciation and Impairment provisions</b>			
At 1 April 2020	16,772	3,898	251,357
Charge for the year	-	139	3,185
At 31 March 2021	<u>16,772</u>	<u>4,037</u>	<u>254,542</u>
<b>Net book value</b>			
At 31 March 2021	<u>-</u>	<u>416</u>	<u>2,153,141</u>
At 31 March 2020	<u>-</u>	<u>555</u>	<u>2,156,326</u>

**Bhat Singh Sabha (Highgate)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>9 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	5,074	20,604
Prepayments and accrued income	1,194	1,194
	<u>6,268</u>	<u>21,798</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank loans and overdrafts	82,482	77,836
Trade creditors	9,958	24,937
Deferred income	2,045	2,045
Accruals	1,625	7,337
Taxation and social security costs	(987)	6,170
Other creditors	3,929	10,930
	<u>99,052</u>	<u>129,255</u>

<b>11 Creditors: amounts falling due after one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank loans more than 5 years by instalment	<u>237,464</u>	<u>203,466</u>

<b>12 Fund balances</b>	<b>Opening funds</b>	<b>Movement in funds</b>	<b>Closing funds</b>
	£	£	£
Unrestricted funds	<u>1,848,614</u>	<u>(6,469)</u>	<u>1,842,145</u>
	<u>1,848,614</u>	<u>(6,469)</u>	<u>1,842,145</u>

The purposes for which the funds are held by the charity are:

Unrestricted funds                      These funds are held for the objectives of the charity, and to provide free reserves for future activities, and, subject to charity legislation are free from all restrictions on their use.

**13 Controlling party**

The charity is wholly under the control of the board of Trustees.

**14 Other information**

Bhat Singh Sabha (Highgate) is a charitable company limited by guarantee and incorporated in England. Its registered office is:  
256 Moseley Road  
Highgate  
Birmingham  
B12 0BS

**Bhat Singh Sabha (Highgate)**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**

*This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting Issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities*

	Unrestricted Funds Community Hall	Unrestricted Funds Nursery	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
<b>Incoming Resources</b>				
<i>Donations &amp; Legacies</i>				
Donations	-	-	-	-
<b>Total</b>	-	-	-	-
<i>Charitable activities</i>				
Childcare fee	-	106,196	106,196	116,080
Corporate events	13,662	-	13,662	175,613
Hire of mini bus/van	-	-	-	-
Private events	-	-	-	19,807
Other	76,210	-	76,210	539
<b>Total</b>	<b>89,872</b>	<b>106,196</b>	<b>196,068</b>	<b>312,039</b>
<b>Total Incoming Resources</b>	<b>89,872</b>	<b>106,196</b>	<b>196,068</b>	<b>312,039</b>
<b>Expenditure on Charitable Activities</b>				
<i>Direct costs</i>				
Gross wages and salaries - charitable activities	30,340	100,999	131,339	140,143
Employers' NI - Charitable activities	4,260	4,545	8,805	9,186
Pension contributions charitable employees	811	710	1,521	1,847
Corporate catering provision	606	-	606	17,303
Nursery food & provisions	-	1,057	1,057	3,249
	<b>36,017</b>	<b>107,311</b>	<b>143,328</b>	<b>171,728</b>
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	239	113	352	1,453
	<b>239</b>	<b>113</b>	<b>352</b>	<b>1,453</b>
<i>Premises Costs</i>				
Rates, water and service charges	2,544	1,197	3,741	10,188
Insurance	2,887	1,358	4,245	4,965
Repairs, maintenance & renewal	1,615	760	2,375	6,260
Light and heat	6,283	2,957	9,240	20,927
Cleaning	692	326	1,018	1,425
	<b>14,021</b>	<b>6,598</b>	<b>20,619</b>	<b>43,765</b>
<i>General administrative expenses:</i>				
Telephone and fax	972	458	1,430	1,683
Bad debt	-	-	-	-
Dry cleaning	84	40	124	2,808
Nursery provision insurance	-	1,624	1,624	1,714
Software and IT Costs	5,150	2,424	7,574	7,551
Bank loan interest	9,291	-	9,291	9,824
Audio visual equipment	535	-	535	629
Membership & annual fees	968	-	968	461
Stationery and Printing	126	59	185	616
General Office Running Costs	3,011	1,417	4,428	6,518
Refuse & sanitary collection	1,319	621	1,940	2,683
Advertising and PR	170	80	250	641
Bank charges	347	163	510	1,772
Mini bus expense	-	-	-	-
	<b>21,973</b>	<b>6,886</b>	<b>28,859</b>	<b>36,900</b>
<i>Professional fees in support of charitable activities</i>				
Other Legal & Professional	4,372	2,057	6,429	50,800
	<b>4,372</b>	<b>2,057</b>	<b>6,429</b>	<b>50,800</b>
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	2,342	843	3,185	4,247
	<b>2,342</b>	<b>843</b>	<b>3,185</b>	<b>4,247</b>
<i>Governance costs</i>				
Examination Fee	340	160	500	500
Other fees paid to the Examiners	(499)	(235)	(734)	3,160
	<b>(159)</b>	<b>(75)</b>	<b>(234)</b>	<b>3,660</b>
<b>Total expended on Charitable Activities</b>	<b>78,805</b>	<b>123,733</b>	<b>202,538</b>	<b>312,553</b>