

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.

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

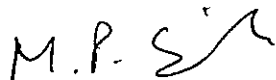
Statement of Trustees' Responsibilities

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

	Current year Unrestricted and Total Funds	Prior year Unrestricted and Total Funds
	2022	2021
	£	£
Income & Endowments		
Charitable activities	118,076	119,857
Total income	<u>118,076</u>	<u>119,857</u>
Expenditure on charitable activities	(100,710)	(142,341)
Gross profit/(loss)	<u>17,366</u>	<u>(22,484)</u>
Administrative expenses	(55,681)	(50,904)
Other operating income	30,455	76,210
Operating (loss)/profit	<u>(7,860)</u>	<u>2,822</u>
Interest payable	(9,932)	(9,291)
Loss before taxation	<u>(17,792)</u>	<u>(6,469)</u>
Tax on loss	-	-
Loss for the financial year	<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 £
Fixed assets			
Tangible assets	8	2,150,752	2,153,141
Current assets			
Debtors	9	3,963	6,268
Cash at bank and in hand		5,271	19,252
		<u>9,234</u>	<u>25,520</u>
Creditors: amounts falling due within one year	10	(104,270)	(99,052)
Net current liabilities		<u>(95,036)</u>	<u>(73,532)</u>
Total assets less current liabilities		<u>2,055,716</u>	<u>2,079,609</u>
Creditors: amounts falling due after more than one year	11	(231,363)	(237,464)
Net assets		<u>1,824,353</u>	<u>1,842,145</u>
Capital and reserves			
Profit and loss account		1,824,353	1,842,145
Shareholder's funds		<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.

2 Employees	2022 Number	2021 Number
Average number of persons employed by the company	<u>8</u>	<u>10</u>
3 Charitable activities costs	2022 £	2021 £
Direct costs (note 4)	100,823	143,328
Support costs (note 5)	<u>65,499</u>	<u>59,210</u>
Total	<u>166,322</u>	<u>202,538</u>
4 Direct costs of charitable activities	2022 £	2021 £
Staff costs	92,533	141,665
Corporate catering	8,139	606
Nursery food & provisions	<u>151</u>	<u>1,057</u>
Total direct costs of charitable activities	<u>100,823</u>	<u>143,328</u>
5 Support costs for charitable activities	2022 £	2021 £
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	<u>540</u>	<u>500</u>
Total support costs for charitable activities	<u>65,499</u>	<u>59,210</u>

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 2022

7 Staff costs	2022	2021
	£	£
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:	2022	2021
Management	1	1
Others	9	10

No employees received emoluments in excess of £60,000

8 Tangible fixed assets

	Freehold Property	Nursery Fixtures & Fittings	Fixtures & Fittings
	£	£	£
Asset cost, valuation or revalued amount			
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>
 Depreciation and Impairment provisions			
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>
 Net book value			
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>
	Motor vehicle	Computer equipment	Totals
	£	£	£
Asset cost, valuation or revalued amount			
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>
 Depreciation and impairment provisions			
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>
 Net book value			
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

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

10 Creditors: amounts falling due within one year	2022	2021
	£	£
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>

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

12 Fund balances	Opening funds	Movement in funds	Closing funds
	£	£	£
Unrestricted funds	1,842,145	(17,792)	1,824,353
	<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.
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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
	£	£	£	£
Incoming Resources				
<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
Total	122,531	25,999	148,530	196,068
Total Incoming Resources	122,531	25,999	148,530	196,068
Expenditure on Charitable Activities				
<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
	76,764	24,059	100,823	143,328
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	461	115	576	352
	461	115	576	352
<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
	19,940	4,986	24,926	20,619
<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	-	-	-	-
	22,029	4,746	26,775	28,859
<i>Professional fees in support of charitable activities</i>				
Other Legal & Professional	6,522	1,631	8,153	6,429
	6,522	1,631	8,153	6,429
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	1,546	843	2,389	3,185
	1,546	843	2,389	3,185
<i>Governance costs</i>				
Examination Fee	432	108	540	500
Other fees paid to the Examiners	1,712	428	2,140	(734)
	2,144	536	2,680	(234)
Total expended on Charitable Activities	129,408	36,916	166,322	202,538

