

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
Contents

	Page
Charity and Company information	1
Trustees' Report	2
Independent Examiner's report	5
Statement of Financial Activities	6
Statement of Financial Activities (Previous year comparison)	7
Balance Sheet	8
Notes to the accounts	9
Schedule to the Statement of Financial Activities	14
Schedule to the Statement of Financial Activities (Previous year comparison)	16

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

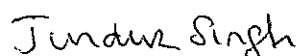
Statement of Trustees' Responsibilities

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 £
Income & Endowments					
Contracts, Grants & Donations		265,800	-	265,800	305,872
Total income		<u>265,800</u>	<u>-</u>	<u>265,800</u>	<u>305,872</u>
Expenditure					
Expenditure on charitable activities		240,097	-	240,097	272,925
Total expenditure		<u>240,097</u>	<u>-</u>	<u>240,097</u>	<u>272,925</u>
Net Income for the year		25,703	-	25,703	32,947
Transfers between funds	10	-	-	-	-
Net income after transfers		<u>25,703</u>	<u>-</u>	<u>25,703</u>	<u>32,947</u>
Net movement in funds		<u>25,703</u>	<u>-</u>	<u>25,703</u>	<u>32,947</u>
Reconciliation of funds:-					
Total funds brought forward		1,917,017	-	1,917,017	1,884,070
Total funds carried forward		<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 £
Income & Endowments					
Contracts, Grants & Donations		305,872	-	305,872	262,556
Total income		<u>305,872</u>	<u>-</u>	<u>305,872</u>	<u>262,556</u>
Expenditure					
Expenditure on charitable activities		272,925	-	272,925	202,839
Total expenditure		<u>272,925</u>	<u>-</u>	<u>272,925</u>	<u>202,839</u>
Net Income for the year		32,947	-	32,947	59,717
Transfers between funds	10	-	-	-	-
Net income after transfers		<u>32,947</u>	<u>-</u>	<u>32,947</u>	<u>59,717</u>
Net movement in funds		<u>32,947</u>	<u>-</u>	<u>32,947</u>	<u>59,717</u>
Reconciliation of funds:-					
Total funds brought forward		1,884,070	-	1,884,070	1,824,353
Total funds carried forward		<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 £
Fixed assets			
Tangible assets	6	2,157,055	2,161,319
Total fixed assets		<u>2,157,055</u>	<u>2,161,319</u>
Current assets			
Debtors	7	22,223	30,865
Cash at bank and in hand		42,042	39,353
Total current assets		<u>64,265</u>	<u>70,218</u>
Creditors:			
amounts due within one year	8	(63,939)	(110,255)
Net current assets		<u>326</u>	<u>(40,038)</u>
Total assets less current liabilities		<u>2,157,381</u>	<u>2,121,281</u>
Creditors:			
amounts due after more than one year		214,662	204,264
Provisions for liabilities and charges		-	-
Net assets		<u>1,942,720</u>	<u>1,917,017</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted accumulated funds	10	1,942,720	1,917,017
Unrestricted revenue accumulated funds		-	-
Designated funds	10	-	-
Total unrestricted funds		<u>1,942,720</u>	<u>1,917,017</u>
Restricted Funds	10	<u>-</u>	<u>-</u>
Total charity funds		<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.

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.

3 Deficit /Surplus for the Financial Year	2025	2024
	£	£
This is stated after charging :-		
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	-	-

4 Expenses paid to trustees or persons connected with trustees	2025	2024
	£	£
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
Total	3,628	3,000	1,250	1,878
			2025	2024
			£	£
These deferrals are included in creditors			1,878	3,628

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

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

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

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

7 Debtors

	2025 £	2024 £
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

	2025 £	2024 £
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

	2025 £	2024 £
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

At 31 March 2025	Unrestricted funds £	Restricted funds £	Total Funds £
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	<u>1,917,017</u>	<u>25,703</u>	<u>-</u>	<u>1,942,720</u>
	<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	<u>265,800</u>	<u>(240,097)</u>	<u>-</u>	<u>25,703</u>
	<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	<u>1,884,070</u>	<u>32,947</u>	<u>-</u>	<u>1,917,017</u>
	<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	<u>305,872</u>	<u>(272,924)</u>	<u>-</u>	<u>32,947</u>
	<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 £
Incoming Resources of a Revenue Nature				
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
	264,569	-	264,569	305,096
Other Income	1,231	-	1,231	775
Total Voluntary Income	265,800	-	265,800	305,872
Support costs of charitable activities				
<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
	141,784	-	141,784	159,373
<i>Indirect employee costs</i>				
Training and welfare	638	-	638	553
	638	-	638	553
Premises Costs				
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
	47,119	-	47,119	54,686

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 £
General administrative expenses:				
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
	38,701	-	38,701	47,294
Professional fees in support of charitable activities				
Consultancy fees	-	-	-	-
Legal and profesional fees	2,963	-	2,963	1,069
	2,963	-	2,963	1,069
Other support costs				
Depreciation of assets used for charitable purposes	4,489	-	4,489	4,397
Loss / (Profit) on disposal of assets	-	-	-	1,423
	4,489	-	4,489	5,820
Governance costs				
Trustees' expenses	-	-	-	-
Accountants Fees	4,002	-	4,002	3,531
Examination Fee	400	-	400	600
General Governance Costs	-	-	-	-
Fund Audit Fees	-	-	-	-
	4,402	-	4,402	4,131
Total Support Costs	240,097	-	240,097	272,925
Total Expended on Charitable Activities	240,097	-	240,097	272,925

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 £
Incoming Resources of a Revenue Nature				
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	-
	305,096	-	305,096	261,999
Other Income	775	-	775	557
Total Voluntary Income	305,871	-	305,871	262,556
Support costs of charitable activities				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	124,466	-	124,466	94,813
Direct costs	34,907	-	34,907	29,292
	159,373	-	159,373	124,105
<i>Indirect employee costs</i>				
Training and welfare	553	-	553	716
	553	-	553	716
<i>Premises Costs</i>				
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
	54,686	-	54,686	38,285

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 £
General administrative expenses:				
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
	47,294	-	47,294	32,054
Professional fees in support of charitable activities				
Consultancy fees	-	-	-	-
Legal and profesional fees	1,069	-	1,069	3,608
	1,069	-	1,069	3,608
Other support costs				
Depreciation of assets used for charitable purposes	4,397	-	4,397	1,791
Loss / (Profit) on disposal of assets	1,423	-	1,423	-
	5,820	-	5,820	1,791
Governance costs				
Trustees' expenses	-	-	-	-
Accountants Fees	3,531	-	3,531	1,730
Examination Fee	600	-	600	550
General Governance Costs	-	-	-	-
Fund Audit Fees	-	-	-	-
	4,131	-	4,131	2,280
Total Support Costs	272,925	-	272,925	202,839
Total Expended on Charitable Activities	272,925	-	272,925	202,839