

Charity number: 1122946

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SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

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UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31/03/2021

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**Prepared By:**  
RAGAVAN AND CO LTD  
Chartered Certified Accountants  
240 GROVE LANE  
BIRMINGHAM  
WEST MIDLANDS  
B20 2EY

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**SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM**

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**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2021**

**TRUSTEES**

**REGISTERED OFFICE**

1 UNION ROW  
HANDSWORTH  
BIRMINGHAM  
WEST MIDLANDS  
B21 9EN

**CHARITY NUMBER**

1122946

**BANKERS**

BARCLAYS BANK PLC

**ACCOUNTANTS**

RAGAVAN AND CO LTD  
Chartered Certified Accountants  
240 GROVE LANE  
BIRMINGHAM  
WEST MIDLANDS  
B20 2EY

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SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

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ACCOUNTS  
FOR THE YEAR ENDED 31/03/2021

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**SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM**

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**FOR THE YEAR ENDED 31/03/2021**

**TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 31/03/2021

**GOVERNANCE SCHEME**

The charity is governed by a scheme adopted on 6 September 1971.

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was to research and propagate the teachings and philosophy of Shri Guru Ravidass Ji to Ravidassia community and all others who are interested. The charity seeks to achieve its objectives by using the funds to provide better facilities for users.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The charity has a registered membership base. The membership has a secret ballot to elect president every 3 years. The president then selects a management committee. The management committee are also appointed as trustees. Full management meetings are held at least once a month and all decisions are made by the management team. Mr Tek Chand Madahar was unanimously elected by the members in May 2017 and the president was appointed 24 new committee members thereafter.

**INVESTMENT POWERS**

Under the deed the charity has the power to make any investments that the trustees see fit. There was no investment made in the year ended 31 March 2021.

**ANNUAL REVIEW**

The day to day work carried out by the charity provides a public benefit, in that facilities are available for use by the local community. This includes access to gym, school facilities for the enhancement education of young people to complete 11+ exams, adult training and access to computers and IT. The charity provides financial help and support to the people living in the UK and abroad who are in need of it.

This report was approved by the Board of Trustees on 02/06/2021

MR CHANAN RAM  
Trustee

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SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

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**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/03/2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF SHRI GURU RAVIDASS CULTURAL ASSOCIATION  
BIRMINGHAM**

I report on the accounts of the company for the year ended 31/03/2021 .

**RESPECTIVE RESPONSIBILITIES OF 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 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 ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS.

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

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

**BASIS OF INDEPENDENT EXAMINERS 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 you as 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.

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SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

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**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/03/2021**

**INDEPENDENT EXAMINERS STATEMENT**

In connection with my examination, no material matters have come to my attention:

(1) which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act 2011; or
- the accounts did not accord with accounting records; or

- the accounts did not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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Date: 02/06/2021

RAGAVAN AND CO LTD  
Chartered Certified Accountants  
240 GROVE LANE  
BIRMINGHAM  
WEST MIDLANDS  
B20 2EY  
01215540990

## SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

Statement of Financial Activities  
for the year ended 31/03/2021

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
<b>Income</b>				
Income from generated funds				
Donations and legacies	132,353	-	132,353	479,324
Income from Investments	273	-	273	854
<b>Total Income and endowments</b>	<b>132,626</b>	<b>-</b>	<b>132,626</b>	<b>480,178</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	146,816	-	146,816	409,990
<b>Total Expenses</b>	<b>146,816</b>	<b>-</b>	<b>146,816</b>	<b>409,990</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>(14,190)</b>	<b>-</b>	<b>(14,190)</b>	<b>70,188</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>(14,190)</b>	<b>-</b>	<b>(14,190)</b>	<b>70,188</b>
Total funds brought forward	1,846,993	-	1,846,993	1,776,805
<b>Net funds carried forward</b>	<b>1,832,803</b>	<b>-</b>	<b>1,832,803</b>	<b>1,846,993</b>

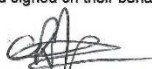
This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

BALANCE SHEET AT 31/03/2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	2	4,802,793	4,803,782
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		296,963	345,082
		296,963	345,082
<b>CREDITORS: Amounts falling due within one year</b>	3	550,374	585,292
<b>NET CURRENT LIABILITIES</b>		(253,411)	(240,210)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,549,382	4,563,572
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	5		
General fund		1,832,803	1,846,993
Revaluation Reserve		2,716,579	2,716,579
		4,549,382	4,563,572

Approved by the board of trustees on 02/06/2021  
and signed on their behalf by

  
MR CHANAN RAM  
VICE PRESIDENT

  
MR B L DHANDE  
GENERAL SECRETARY

  
MR B R KOROTANIA  
TREASURER



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SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2021**

**1. ACCOUNTING POLICIES**

**1a. Basis of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1c. Resources Expended**

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 headings, they have been allocated to activities on a basis consistent with the use of resources.

**1d. Allocation and Apportionment of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and Buildings

Straight line 0%

Fixtures and Fittings

Straight line 10%

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

**1g. Investment Properties**

Investment properties are included in the financial statements at open market value. No depreciation is provided on such property. The value of the property was £1,200,000 at the year end.

**1h. Revaluation Reserve**

Surpluses or deficits arising on the revaluation of individual fixed assets other than investment properties are credited or debited to a non-distributable reserve known as the revaluation reserve (see also note).

Revaluation deficits in excess of the amount of prior revaluation surpluses on the same asset are charged to the profit and loss account.

**2. TANGIBLE FIXED ASSETS**

	Land And Buildings £	Commercial Vehicles £	Fixtures and Fittings £	Total £
<b>Cost</b>				
At 01/04/2019	4,596,788	14,660	227,384	4,838,832
At 31/03/2020	4,596,788	14,660	227,384	4,838,832
<b>Depreciation</b>				
At 01/04/2019	996,788	14,660	223,602	1,235,050
For the year	-	-	989	989
At 31/03/2020	996,788	14,660	224,591	1,236,039
<b>Net Book Amounts</b>				
At 31/03/2020	3,600,000	-	2,793	3,602,793
At 31/03/2019	3,600,000	-	3,782	3,603,782

**3. CREDITORS: AMOUNTS FALLING DUE  
WITHIN ONE YEAR**

	2021 £	2020 £
Bank loans and overdrafts	549,174	583,842
Trade creditors	-	250
Other creditors	1,200	1,200
	<u>550,374</u>	<u>585,292</u>

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

5. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	1,846,993	132,626	(146,816)	-	1,832,803
	<u>1,846,993</u>	<u>132,626</u>	<u>(146,816)</u>	<u>-</u>	<u>1,832,803</u>

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

Incoming Resources  
for the year ended 31/03/2021

	2021	2020
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Donations</b>		
Golak Donations	58,021	165,007
Other Donations	<u>74,332</u>	<u>314,317</u>
	132,353	479,324
	<u>132,353</u>	<u>479,324</u>
<b>Investment income</b>		
Bank Interest Received	<u>273</u>	<u>854</u>
	273	854
	<u>273</u>	<u>854</u>
	<u>132,626</u>	<u>480,178</u>

## SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

Expenses  
for the year ended 31/03/2021

	2021	2020
	£	£
<b>Expenses</b>		
<b>Charitable Activities</b>		
<b>SHRI GURU RAVIDASS CULTURAL ASSOCIATION</b>		
Food & Catering	26,419	71,205
Education & Sports Activities	20	2,455
Advertising & Promotion	2,545	2,078
Donations	4,000	8,789
Insurance	16,171	8,171
Heat & Light	22,815	28,437
Project Kitchen	-	127,010
Project Hall No. 2	11,863	28,928
Project Balcony	14,845	-
Modernisation / Refurbishment	-	24,030
Covid - 19	4,993	-
Repairs & Maintenance	6,412	40,918
Security expenses	475	1,368
Water rates	9,634	12,099
Kirtan and other religious activities	5,540	13,013
Social & Cultural Activities	1,536	10,335
Depreciation of Fixtures & Fittings	989	989
Decorations	293	4,071
Cleaning & Pest Control	629	494
Sundry expenses	630	3,130
Accountancy	1,200	1,200
Legal & Professional fees	613	3,009
Motor expenses	1,121	481
	<u>132,743</u>	<u>392,210</u>
<b>Governance Costs</b>		
Postage	3,176	3,109
Stationery & Office supplies	1,946	2,725
Telephone, Fax and Internet	3,029	1,597
Bank Charges	104	134
Bank Interest	5,818	10,215
	<u>14,073</u>	<u>17,780</u>
	<u>146,816</u>	<u>409,990</u>