

**SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM**

**Charity No. 1122946**

**Trustee's Report and Unaudited Accounts**

**31 March 2022**

**SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES**

Mohinder Pal  
Jasbinder Kaur  
Shambu Dayal Claire  
The rest of the trustees are as per the list

**REGISTERED OFFICE**

1 Union Row  
Handsworth  
Birmingham  
B21 9EN

**CHARITY NUMBER**

1122946

**BANKERS**

Barclays Bank Plc

**ACCOUNTANTS**

Alpha Accountancy Services Limited  
69 Stewart Street  
Jewellery Quarter  
Birmingham  
B18 7AF

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

**Governing document**

The charity is controlled by its governing document adopted on 6 September 1971 and constitutes an unincorporated charity.

**Principal activity**

The principal activity of the charity is to propagate the teachings and philosophy of Shri Guru Ravidass Ji to Ravidassia Community and others who are interested. The charity seeks to achieve its objectives by using the funds to 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 three 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 committee. Mr. Mohinder Pal was unanimously elected by the members In January 2022 and the president was appointed then 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 2022

**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.

The surplus of income over expenditure for the year amounted to £2,500. This has been added to the balance brought forward on the general fund.

The report was approved by the Board of Trustees on 5 April 2023



Mr Mohinder Pal  
Trustee and President

**Independent Examiner's Report to the trustee of SHRI GURU RAVIDASS CULTURAL ASSOCIATION  
BIRMINGHAM**

I report to the trustees on my examination of the financial statements of SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

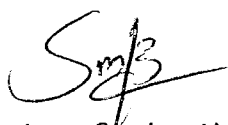
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Alpha Accountancy Services Limited  
69 Stewart Street  
Jewellery Quarter  
Birmingham  
B18 7AF

5 April 2023

**SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM**

**Statement of Financial Activities**

**for the year ended 31 March 2022**

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
<b>Income and endowments</b>				
<b>from:</b>				
Donations and legacies	2	138,600	138,600	132,353
Investments		16	16	273
<b>Total</b>		<b>138,616</b>	<b>138,616</b>	<b>132,626</b>
<b>Expenditure on:</b>				
Charitable activities		9,176	10,626	14,073
Other		126,939	125,489	132,743
<b>Total</b>		<b>136,115</b>	<b>136,115</b>	<b>146,816</b>
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>		<b>2,501</b>	<b>2,501</b>	<b>(14,190)</b>
Transfers between funds		-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>2,501</b>	<b>2,501</b>	<b>(14,190)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>2,501</b>	<b>2,501</b>	<b>(14,190)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,832,803	1,832,803	1,846,993
<b>Total funds carried forward</b>		<b>1,835,304</b>	<b>1,835,304</b>	<b>1,832,803</b>

**SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM****Balance Sheet**

at 31 March 2022

Charity No. 1122946

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	4,808,196	4,802,793
		<u>4,808,196</u>	<u>4,802,793</u>
<b>Current assets</b>			
Cash at bank and in hand		223,880	296,963
		<u>223,880</u>	<u>296,963</u>
<b>Creditors: Amount falling due within one year</b>	4	(77,236)	(77,436)
<b>Net current assets</b>		146,644	219,527
<b>Total assets less current liabilities</b>		4,954,840	5,022,320
<b>Creditors: Amounts falling due after more than one year</b>	5	(402,957)	(472,938)
<b>Net assets excluding pension asset or liability</b>		4,551,883	4,549,382
<b>Total net assets</b>		<u><u>4,551,883</u></u>	<u><u>4,549,382</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	6		
<b>Unrestricted funds</b>	6		
General funds		1,835,304	1,832,803
		<u>1,835,304</u>	<u>1,832,803</u>
<b>Reserves</b>	6		
Revaluation reserve		2,716,579	2,716,579
		<u>2,716,579</u>	<u>2,716,579</u>
<b>Total funds</b>		<u><u>4,551,883</u></u>	<u><u>4,549,382</u></u>

Approved by the board of trustees on 5 April 2023

And signed on their behalf by:

Mohinder Pal



Jasbinder Kaur



Shambu Dayal Claire



**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Notes to the Accounts****Expenditure** Recognition of expenditure

Expenditure on raising funds Expenditure on charitable activities

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Depreciation**

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

Land and Building	Straight line 0%
Fixtures and fittings	Straight line 10%

**2 Income from donations and legacies**

	Unrestricted	Total 2022	Total 2021
	£	£	£
Golak Donations	162,007	162,007	58,021
Other Donations	116,248	116,248	74,332
Repayment of gift aid	(139,655)	(139,655)	-
	<u>138,600</u>	<u>138,600</u>	<u>132,353</u>



# SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

## Notes to the Accounts

### 3 Tangible fixed assets

	£	£	£	£
<b>Cost or revaluation</b>				
At 1 April 2021	4,596,788	14,660	227,384	4,838,832
Additions			8,134	8,134
At 31 March 2022	<u>4,596,788</u>	<u>14,660</u>	<u>235,518</u>	<u>4,846,966</u>
<b>Depreciation and impairment</b>				
At 1 April 2021	996,788	14,660	223,602	1,235,050
Depreciation charge for the year	-	-	2,731	2,731
At 31 March 2022	<u>996,788</u>	<u>14,660</u>	<u>227,322</u>	<u>1,238,770</u>
<b>Net book values</b>				
At 31 March 2022	<u>3,600,000</u>	<u>-</u>	<u>8,196</u>	<u>3,608,196</u>
At 31 March 2021	<u>3,600,000</u>	<u>-</u>	<u>3,782</u>	<u>3,603,782</u>

### 4 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	76,236	76,236
Other creditors	1,000	1,200
	<u>77,236</u>	<u>77,436</u>

### 5 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	402,957	472,938
	<u>402,957</u>	<u>472,938</u>

### 6 Movement in funds

for the year ended 31 March 2022

	2022		2021	
	£	£	£	£
<b>Incoming Resources</b>				
Golak Donations	162,007		58,021	
Other Donations	116,248		74,332	
Repayment of Gift Aid	<u>(139,655)</u>		<u>-</u>	
		138,600		132,353
<b>Investment income</b>				
Deposit account interest		<u>16</u>		<u>273</u>
		138,616		132,626
<b>Expenditure- charitable activities</b>				
Water Rates	15,224		9,634	
Insurance	17,685		16,171	
Light and heat	21,130		22,815	
Food & Catering	51,441		26,419	
Education & Sports Activities	-		20	
Advertising	1,450		2,545	
Motor expenses	-		1,121	
Repairs and renewals	12,660		6,412	
Project Hall No 2	-		11,863	
Project Balcony	-		14,845	
Covid-19	-		4,993	
Security Expenses	-		475	
Sundry expenses	2,783		630	
Kirtan and other Religious	-		5,540	
Social & Cultural Activities	550		1,536	
Depreciation	2,731		989	
Decorations	51		293	
Cleaning and pest control	75		629	
Accountancy	1,000		1,200	
Legal fees	-		613	
Donations	<u>159</u>		<u>4,000</u>	
		<u>126,939</u>		<u>132,743</u>
		11,677		(117)
<b>Governance Costs</b>				
Postage, Stationery & Office Supplies	1,579		5,122	
Telephone, fax and internet	1,954		3,029	
Bank charges	185		104	
Bank interest	6		-	
Bank loan interest	<u>5,452</u>		<u>5,818</u>	
		<u>9,176</u>		<u>14,073</u>
<b>Net Income/(Deficit)</b>		<b>2,501</b>		<b>(14,190)</b>