

Registered Charity Number
1122946

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

Report and Management Accounts

For the period ended

From 01.04.2022 To 31.03.2023

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Report and accounts
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SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Company Information

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023.
The trustees have adopted the provisions of the statement of Recommended Practice (SORP)
Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity number
1122946

Principal Address

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
1 Union Row
Handsworth
Birmingham
B21 9EN

Trustees

Mohinder Pal
Amarnath Seniaray
Jasbinder Kaur
Lalit Kumar Bangar
Shambhu Dayal Claie
Hargopal Lal
Pankaj Mohan
Rashpal Singh
Gian Singh Bange
Varinder Kumar
Raj Kumar
Amrik Chand Salan

Accountants

Alpha Accountancy Services
Chartered Certified Accountants
69 Steward Street
Birmingham
B18 7AF

Structure, Governance and Management
Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Mohinder Pal
President

25/10/2024



SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

The report of the trustees

for the period ended 31 March 2023

Introduction

The trustees present their annual report and accounts for the year ended 31 March 2023.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

The legal registration details are :-

The Principal Office is
Charity Registration Number

1 Union Row Handsworth Birmingham B21 9EN
1122946

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report.

This report was approved by the board of trustees on 25.10.2024

Mohinder Pal
President



SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

Independent Examiner's Report to the trustees of Shri Guru Ravidass Cultural Association Birmingham

I report on the accounts for the year ended 31st March 2023 set out on pages 3 to 7

Respective responsibility of trustees and examiner

The charity's trustees 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(2) of the charities Act 2011) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the charity commission (under section 145(5) (b) of the 2011 Act): and
- to state whether particular matters have come to my attention.

Basis of the Independent examiner's report

My examination was carried out in accordance with the 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 statements below.

Independent examiner's statement

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

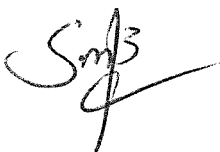
(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 ACT.

have not been met: or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alpha Accountancy Services
Chartered Certified Accountants
69 Steward Street
Birmingham
B18 7AF



The date upon which this report was completed is :-
25/10/2024

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	31.03.2023 £	31.03.2023 £	31.03.2023 £	31.03.2022 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Golak Donations	142,727	-	142,727	162,007
Other Donations	170,179	-	170,179	116,249
Activities for generating funds	-	-	-	(139,655)
Interest Income	371	-	371	16
Total incoming resources	313,277	-	313,277	138,617
 <i>Costs of generating funds</i>				
Costs of generating voluntary income	-	-	-	-
Costs of charitable activities	282,684	-	282,684	133,384
<i>Governance costs</i>	-	-	-	-
<i>Other resources expended</i>	-	-	-	-
Total resources expended	284,711	-	284,711	136,115
Net Incoming resources before transfers between funds	28,566	-	28,566	2,502
Gross transfers between funds	-	-	-	-
Net Incoming resourcing before Other recognised gains and losses	28,566	-	28,566	2,502
Other recognised gains and losses				
Net movement in funds	28,566	-	28,566	2,502
Reconciliation of funds				
Total funds brought forward	4,551,883	-	4,551,883	4,551,883
Total Funds carried forward	4,580,449	-	4,580,449	4,554,385

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Statement of Financial Activities
for the year ended 31 March 2023

Income and Expenditure Account
for the year ended 31 March 2023

	31.03.2023	31.03.2022
	£	£
Turnover	312,906	138,601
Direct costs of turnover	284,711	136,115
Gross Surplus	<u>28,195</u>	<u>2,486</u>
Operating Surplus	<u>28,195</u>	<u>2,486</u>
Interest receivable	371	16
Surplus on ordinary activities before tax	<u>28,566</u>	<u>2,502</u>
Surplus for the financial year	<u>28,566</u>	<u>2,502</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>28,566</u>	<u>2,502</u>
All activities derive from continuing operations		

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Statement of Financial Activities
for the year ended 31 March 2023

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2023

	31.03.2023	31.03.2022
Excess of Expenditure over income before realisation of assets	28,566	2,502
Profit per Profit and Loss account	28,566	2,502
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	28,566	2,502

Movements in revenue and capital funds
for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	31.03.2023	31.03.2023	31.03.2023	31.03.2022
	£	£	£	£
Accumulated funds brought forward	1,835,304	-	1,835,304	1,835,304
Recognised gains and losses before transfers	28,566	-	28,566	2,502
	1,863,870	-	1,863,870	1,837,806
Closing revenue accumulated funds	1,863,870	-	1,863,870	1,837,806

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Statement of Financial Activities
for the year ended 31 March 2023

Summary of funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	31.03.2023	31.03.2023	31.03.2023	31.03.2023	31.03.2022
				£	£
Revenue accumulated funds	-	1,863,870	-	1,863,870	1,837,806
Total funds	-	4,580,449	-	4,580,449	4,554,385

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Balance Sheet
as at 31 March 2023

	Notes	31.03.2023 £	31.03.2022 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	6	4,811,483	4,808,196
Total fixed assets		4,811,483	4,808,196
Current assets			
Debtors	7	-	-
Cash at bank and in hand		182,827	223,880
Total current assets		182,827	223,880
Creditors:-			
amounts due within one year	8	(413,861)	(480,193)
Net Current assets		(231,034)	(256,313)
Total assets less current liabilities		4,580,449	4,551,883
Creditors:-			
amounts due after more than one year	9	-	-
Provisions for liabilities and charges		-	-
Net assets/liabilities		4,580,449	4,551,883
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		1,863,870	1,835,304
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Unrestricted revaluation reserve		2,716,579	2,716,579
Total unrestricted funds		4,580,449	4,551,883
Restricted income funds			
Restricted revenue accumulated funds		-	-
Restricted capital funds			
Restricted fixed asset funds		-	-
Restricted revaluation reserve		-	-
Total restricted funds		-	-
Endowment funds		-	-
Pension reserve		-	-
Total charity funds		4,580,449	4,551,883

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (April 2008)

Mohinder Pal
President

Jasbinder Kaur
(General Secretary)

Shambhu Dayal Claie
(Treasure)

Approved by the board of trustees on 25 October 2024

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation of the accounts

The Financial statements are prepared under the purpose scope and application of

SORP and FRSSE 2008 and comply with Financial reporting standard of Accounting Standard Board.

SORP60 states Accounts intending to show a true and fair view must be prepared on the going concern assumption and the accruals concept and provide information that is relevant

SORP61 states In meeting the obligation to prepare accounts showing a true and fair view accruals accounts should follow the standards and principles issued or adopted by the

(a) Statements of Standard Accounting Practice (SSAPs);

(b) Financial Reporting Standards (FRSs);

(c) Urgent Issues Task Force abstracts (UITFs);

and in addition take note of:

(d) The Interpretation for Public Benefit Entities of the Statement of Principles for Financial Reporting

Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance

Incoming Resources

Golak Donations

Activities for generating funds

Interest Income

Recognition of liabilities

SORP363 (a) states

The policy for the recognition of liabilities including constructive obligations should be given. Where the liabilities are included as provisions, the point at which the provision is confirmed

SORP 367 states - The basis for inclusion of stocks and work in progress (where relevant the amount of unsold or unused goods and materials should be given).

Fixed assets and depreciation

Motor Vehicle

Depreciation @ 20% Reducing Balance

Fixtures & Fitting

Depreciation @ 0% Reducing Balance

Computer

Depreciation @ 20% Reducing Balance

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Notes to the Accounts
for the year ended 31 March 2023

2 Surplus for the financial year	31.03.2023	31.03.2022
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	312,906	138,601
and after charging:-		
Depreciation of owned fixed assets	2,027	2,731
Donations	1,725	159
3 Interest Income	31.03.2023	31.03.2022
	£	£
Other bank deposit interest received	371	16
4 Staff Costs and Emoluments	31.03.2023	31.03.2022
	£	£
Gross Salaries	-	-
Numbers of full time employees or full time equivalents	31.03.2023	31.03.2022
Engaged on charitable activities	12	12
There were no fees or other remuneration paid to the trustees		
There were no employees with emoluments in excess of £60,000 per annum		

5 Trustees Remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year. **Alternatively** ' No trustees or persons connected with them, other than those shown above, received any remuneration

6 Tangible functional fixed assets

	Motor vehicle £	Freehold Property	Fixture/Fitting £	Total £
Asset cost, valuation or revalued amount				
At 1 April 2022	14,660	5,796,788	235,518	6,046,966
Additions	-		5,314	5,314
Disposals	-		-	-
At 31 March 2023	<u>14,660</u>	<u>5,796,788</u>	<u>240,832</u>	<u>6,052,280</u>
Accumulated depreciation and impairment provisions				
At 1 April 2022	14,660	996,788	227,322	1,238,770
Eliminated on disposals	-		-	-
Depreciation on revaluation	-		-	-
Charge for the year	-		2,027	2,027
At 31 March 2023	<u>14,660</u>		<u>229,349</u>	<u>244,009</u>
Net book value				
At 31 March 2023	<u>-</u>	<u>4,800,000</u>	<u>11,483</u>	<u>4,811,483</u>
At 31 March 2022	<u>-</u>	<u>4,800,000</u>	<u>11,483</u>	<u>4,811,483</u>

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Notes to the Accounts
for the year ended 31 March 2023

7 Debtors		31.03.2023	31.03.2022
		£	£
Trade debtors		-	-
Other Debtors		-	-
		<u>-</u>	<u>-</u>
8 Creditors: amounts falling due within one year		31.03.2023	31.03.2022
		£	£
Bank loans and overdrafts		411,861	479,193
Accrued expenses		2,000	1,000
		<u>413,861</u>	<u>480,193</u>
9 Creditors :- Amounts Falling due after one year		31.03.2023	31.03.2022
		£	£
Bank loans and overdrafts		-	-
Trade creditors		-	-
Other Loan		-	-
Accrued expenses		-	-
Obligations under finance lease and hire purchase contracts		-	-
		<u>-</u>	<u>-</u>
10 Analysis of the Net Movement in Funds		31.03.2023	31.03.2022
		£	£
Net movement in funds from Statement of Financial Activities		28,566	2,502
Net resources applied on functional fixed assets		(5,314)	(227,384)
Net movement in funds available for future activities		<u>23,252</u>	<u>(224,882)</u>
11 Particulars of Individual Funds and analysis of assets and liabilities representing funds			
At 31 March 2024			
	Unrestricted funds	Designated funds	Restricted funds
	£	£	£
Tangible Fixed Assets	4,811,483	-	-
Current Assets	182,827	-	-
Current Liabilities	(413,861)	-	-
Long Term Liabilities	-	-	-
	<u>4,580,449</u>	<u>-</u>	<u>-</u>
	£	£	£
			Total Funds
			£
			4,811,483
			182,827
			(413,861)
			<u>-</u>
			<u>4,580,449</u>
			£

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Notes to the Accounts
for the year ended 31 March 2023

At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	4,808,196	-	-	4,808,196
Current Assets	223,880	-	-	223,880
Current Liabilities	(480,193)	-	-	(480,193)
Long Term Liabilities	-	-	-	-
	<u>4,551,883</u>	<u>-</u>	<u>-</u>	<u>4,551,883</u>

The individual funds included above are :-

Funds at 31.03.2023	Movements in Funds as below	Transfers Between funds	Funds at 31.03.2022
£	£	£	£
<u>4,551,883</u>	<u>26,064</u>	<u>-</u>	<u>4,580,449</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
£	£	£	£
<u>313,277</u>	<u>284,711</u>	<u>-</u>	<u>26,064</u>

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds 31.03.2023 £	Restricted Funds 31.03.2023 £	Total Funds 31.03.2023 £	Prior Period Total Funds 31.03.2022 £
Incoming Resources				
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Golak Donations	142,727	-	142,727	162,007
Other Donations	170,179	-	170,179	116,249
Income sale	-	-	-	-
Total	312,906	-	312,906	278,256
Total Grants, Legacies & Donations Received	312,906	-	312,906	278,256
Other voluntary income				
Members' Subscriptions	-	-	-	-
Sponsorship income	-	-	-	-
Total other voluntary income	-	-	-	-
Total Voluntary Income	312,906	-	312,906	278,256
Activities for generating funds				
Repayments of Gift Aid	-	-	-	(139,655)
Total of activities for generating funds	-	-	-	(139,655)
Other bank deposit interest received	371	-	371	16
Total Interest Income	371	-	371	16
Total Incoming Resources	313,277	-	313,277	138,617
Costs of generating funds				
Costs of generating voluntary income				
Cost of fundraising activities	-	-	-	-
Support costs for generating voluntary income	-	-	-	-
Total costs of generating voluntary income	-	-	-	-
Depreciation of assets used for trading	2,027	-	2,027	2,731
Total Fundraising Trading costs	2,027	-	2,027	2,731

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds 31.03.2023 £	Restricted Funds 31.03.2023 £	Total Funds 31.03.2023 £	Prior Period Total Funds 31.03.2022 £
<i>Indirect costs</i>				
Motor expenses	1,959	-	1,959	-
	1,959	-	1,959	-
<i>Premises Costs</i>				
Insurance	11,912	-	11,912	17,685
Light and heat	92,766	-	92,766	21,130
Cleaning	1,129	-	1,129	75
Premises repairs and renewals	22,845	-	22,845	12,660
Water Rate	17,089	-	17,089	15,224
	145,741	-	145,741	66,774
<i>General administrative expenses:</i>				
Telephone and fax	2,597	-	2,597	1,954
Stationery and printing	1,776	-	1,776	1,579
Interest on Loan	13,136	-	13,136	5,452
Sponsorship-Football team	4,000	-	4,000	-
Palki Cost	18,414	-	18,414	-
Donations	1,725	-	1,725	159
Decorations	3,607	-	3,607	51
Food & Catering	77,183	-	77,183	51,441
Social & Cultural Activities	4,843	-	4,843	550
Advertising/Website	4,489	-	4,489	1,450
Bank charges	185	-	185	191
Sundry expenses	1,518	-	1,518	2,783
	133,473	-	133,473	65,610
<i>Professional fees in support of charitable activities</i>				
Accountancy fees other than examiners/auditors	1,000	-	1,000	1,000
Legal and professional spare (2)	511	-	511	-
	1,511	-	1,511	1,000
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	-	-	-	-
	-	-	-	-
Total Support costs	282,684	-	282,684	133,384

Support costs for grants paid

Total Expended on Charitable Activities	282,684	-	282,684	133,384
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Appendices to the Statement of Financial Activities
for the year ended 31 March 2023

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

Appendix 1

**Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 March 2023**

	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	31.03.2023 Total	31.12.2022 Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Golak Donations	142,727	-	-	-	-	-	142,727	162,007
Other Donations	170,179	-	-	-	-	-	170,179	116,249
Interest Income	371	-	-	-	-	-	371	16
Activities for generating funds	-	-	-	-	-	-	-	(139,655)
<i>Incoming resources from charitable activities</i>								
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	-
Total Incoming Resources	313,277	-	-	-	-	-	313,277	138,617
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	2,027	2,731
Total Support costs	282,684	-	-	-	-	-	282,684	133,384
Total resources expended	282,684	-	-	-	-	-	284,711	136,115
Net Incoming Resources by activity	30,593	-	-	-	-	-	28,566	2,502

SHRI GURU RAVIDASS CULTURAL ASSOCIATION BIRMINGHAM

Appendix 2

Analysis of Total Support Costs by Activity for the year ended 31 March 2023

	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2,023 Total	2,022 Total
	£	£	£	£	£	£	£	£
Nature of support costs								
Management	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Total support costs analysed by activity	-	-	-	-	-	-	-	-

31.03.2023 31.03.2022
£ £

The above amounts are shown in the accounts as

Support costs for generating voluntary income
Support costs for fundraising trading
Support costs(depreciation of Fixed Assets) for charitable activities
Support costs for grants paid

2,027 2,731
2,027 2,731