

# SHRI GURU RAVIDASS GURDWARA GRAVESEND

England & Wales · Charity number 1127008

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2008-12-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Sri Guru Ravidas Gurdwara  
26a Brandon Street  
Gravesend  
DA11 0PL

**Phone** 01474353115

**Email** [sgrggk@blueyonder.co.uk](mailto:sgrggk@blueyonder.co.uk)

**Website** [www.gururavidassgurdwaragravesend.webs.com/index.htm](http://www.gururavidassgurdwaragravesend.webs.com/index.htm)

## Activities

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**Objects:** 2. AIMS AND OBJECTIVES THE OBJECTIVES OF THE GURDWARA SHALL BE, FIRSTLY TO ADVANCE THE TEACHINGS OF SHRI GURU RAVI DASS JI AND THE SIKH RELIGION (FROM THE HOLY BOOK) AMONG THE RESIDENTS OF THE AREA OF BENEFIT BY PROVIDING AND FURNISHING A PLACE OF WORSHIP, SECONDLY TO RELIEVE POVERTY AMONG THE COMMUNITY. IN ORDER TO FULFIL THE ABOVE OBJECTIVES ONLY, SHRI GURU RAVI DASS GURDWARA SHALL HAVE THE FOLLOWING POWERS: -(A) TO ARRANGE MARRIAGE CEREMONIES IN ACCORDANCE WITH SIKH FAITH AND ACCORDING TO THE CURRENT LAWS OF ENGLAND AND WALES. (B) TO CELEBRATE GURPURBS (BIRTHS ANNIVERSARIES OF GURUS) IN CLAUSE 5 (1). (C) TO GIVE FINANCIAL AID TO CHARITABLE ORGANISATIONS UP TO A MAXIMUM OF -£250 IN EUROPE. ANY CONTRIBUTION OR FINANCIAL AID IN EXCESS OF THE -£250 MAXIMUM SHOULD BE DECIDED ONLY A MEETING AND AGREEMENT OF THE GENERAL BODY. ANY FINANCIAL AID TO CHARITABLE ORGANISATIONS FOR INDIA SHOULD ONLY BE DECIDED BY A MEETING AND AGREEMENT OF THE GENERAL BODY (ONLY FOR SHRI GURU RAVIDASS GURDWARA). (D) TO PROVIDE FACILITIES FOR A LIBRARY, EDUCATIONAL FACILITIES, READING ROOM AND PUNJABI SCHOOL. (E) TO BRING CO-OPERATION, BROTHERHOOD, LOVE AND UNITY IN THE COMMUNITY. (F) SHRI GURU RAVI DASS GURDWARA SHALL OPEN FOR WORSHIPPERS AND DONATIONS AT-LEAST 12 HOURS A DAY AND 24 HOURS FOR SPECIAL FUNCTIONS.

**Activities:** ADVANCE THE TEACHINGS OF SHRI GURU RAVIDASS JI (FROM THE HOLY BOOK GURU GRANTH SAHIB JI) AMONG THE RESIDENTS OF THE AREA OF BENEFIT BY PROVIDING AND FURNISHING A PLACE OF WORSHIP, TO RELIEVE POVERTY AMONG THE COMMUNITY. ARRANGE MARRIAGE CEREMONIES IN ACCORDANCE WITH SIKH FAITH AND ACCORDING TO THE CURRENT LAWS OF ENGLAND AND WALES.CELEBRATE GURPURBS.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£129,544	£112,877	-	-
2024-02-29	£119,329	£82,318	-	-
2023-02-28	£77,794	£63,243	-	-
2022-02-28	£80,364	£65,164	-	-
2021-02-28	£69,021	£63,919	-	-

## Trustees

Name	Role	Appointed
Dalawer Singh Bagha	Chair	2024-01-13
Gurdass Ram		2017-07-23
Harri Ram Rull		2017-07-23
Rana Rai		2017-07-23
Sadhu Ram		
Thakar Ram		2017-07-23

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**

England & Wales - Charity number 1127008

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# Accounts

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2025**

**CHARITY REGISTRATION NO: 1127008**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
FINANCIAL STATEMENTS  
YEAR ENDED 28TH FEBRUARY 2025**

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 28TH FEBRUARY 2025**

CHARITY REGISTRATION NUMBER: 1127008

REGISTERED OFFICE: 26A Brandon Street  
Gravesend  
Kent  
DA11 0PL

TRUSTEES: Dalawer Singh Bagha (Chair)  
Mr Sadhu Ram  
Mr Harri Ram Rull  
Mr Gurdass Ram  
Mr Rana Rai  
Mr Thakar Ram

ACCOUNTANT S&V Bond Accountants Ltd  
Church, Charity and Business Advisors  
4a-6a Hythe Street  
Dartford  
Kent  
DA1 1BX

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE TRUSTEES  
YEAR ENDED 28TH FEBRUARY 2025**

The trustees present their report with the financial statements of the charity for the year ended 28th February 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'

**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.

**OBJECTIVES AND ACTIVITIES**

**The Charity's objects are:**

- Advance the teaching of Shri Guru Ravidass Ji and the Sikh religion (from the holy book) among the residents of the area to benefit by providing the furnishings a place of worship and secondly to
- In order to fulfill the above objectives only, Shri Guru Ravidass Gurdwara shall have the following powers:

**The main activities in relation to these objects are:**

- (a) To arrange marriage ceremonies in accordance with Sikh faith and according To the current laws of England and Wales
- (b) To celebrate gurburbs (births anniversaries of gurus) in clause 5 (1).
- (c) To give financial aid to chritable organisations up to a maximum of £250 in Europe. Any contribution or financial aid in excess of the £250 maximum should be decided only through a meeting and agreement of the general body. Any financial aid to charirable organisations for India should only be decided by a meeting and agreement of the general body (only for Shri Guru Ravidass Gurdwara).
- (d) To provide facilities for a library, educational facilities, reading room and Punjabi school.
- (e) To bring co-operation, brother hood, love and unity in the community
- (f) Shri Guru Ravidass Gurdwara shall open for worshippers and donations at-least 12 hours a day and 24 hours for special functions

The Charity through the trustees seek to ensure that all grants made are in keeping with the objects as is stipulated in the Governing document and those grants are used for such purposes through

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE TRUSTEES  
YEAR ENDED 28TH FEBRUARY 2025**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 charity and to enable them to ensure that the financial statements comply with the Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) Charities Act 2011, and the provisions of the trust deed. 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.

**FINANCIAL REVIEW**

In the twelve months under review, total income was £129,544; and total expenditure was £112877. total income for 2024 was £119329 and expenditure was 82318  
Net results for the years were £16667 for (2025) and £37011 for (2024)

**RESERVES**

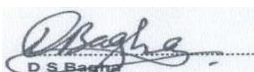
The Trustees believes that unrestricted funds which have not been designated for a specific use should be maintained so that in the event of a significant drop in funding, they will be able to continue the Charity's activities and are working towards achieving reserve levels of three to six months of running costs.

**GOING CONCERNS**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concerns basis of accounting in preparing the accounts.

Approved by the Board of Trustees and signed on its behalf by

**ON BEHALF OF THE BOARD:**



D S Bagha

**Dalawer Singh Bagha (Chair)**  
**Date: 17/04/2025**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE INDEPENDENT EXAMINERS  
YEAR ENDED 28TH FEBRUARY 2025**

I report on the accounts for the year ended 28th February 2025 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 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.

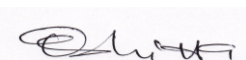
**Independent examiner's statement**

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
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



**Omowunmi Shitta, FCCA**  
S&V Bond accountants Ltd  
Church, Charity and Business Advisors  
4a-6a Hythe Street  
Dartford  
Kent  
DA1 1BX

**Date: 18/04/2025**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 28TH FEBRUARY 2025**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
Tithes, offerings and Voluntary Income	2		108,740	90,817
Gift Aid claim Payment			20,692	28,512
Other Income			112	
			<b><u>129,544</u></b>	<b><u>119,329</u></b>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating voluntary income</b>				
Charitable Activities	3		51,051	38,964
Governance Costs for two years	4		7,360	6,131
Management Costs/Support Costs	5		54,466	37,223
<b>TOTAL RESOURCES EXPENDED</b>		=	<b><u>112,877</u></b>	<b><u>82,318</u></b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		-	<b>£16,667</b>	<b>£37,011</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total Assets and funds brought forward</b>			<b><u>661,690</u></b>	<b><u>661,590</u></b>
<b>TOTAL FUND CARRIED FORWARD</b>			<b><u>678,257</u></b>	<b><u>678,257</u></b>

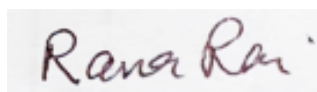
None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2024 or 2025 other than those included in the statement of financial activities.

The notes on pages 7 to 10 form part of these accounts.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
BALANCE SHEET  
YEAR ENDED 28TH FEBRUARY 2025**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
<b>FIXED ASSETS</b>			
Tangible assets	7	587,340	603,503
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		165,167	148,143
<b>CREDITORS</b>			
Amounts falling due within one year	8	0	-124
<b>NET CURRENT ASSETS</b>		<b><u>£165,167</u></b>	<b><u>£148,019</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>£752,507</u></b>	<b><u>£751,522</u></b>
<b>NET ASSETS/(LIABILITIES)</b>			
<b>FUNDS:</b>			
Unrestricted Funds	9	165,167	148,143
Restricted		587,340	<u>£603,603</u>
<b>TOTAL FUNDS</b>		<b><u>£752,507</u></b>	<b><u>£751,746</u></b>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



.....  
**Mr Rana Rai (Trustee)**

**Date: 17/04/2025**

The notes on pages 7 to 10 form part of these accounts.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2025**

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### **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.

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

### **Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the organisation. These include both directly attributable costs and apportioned support costs.

### **Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

### **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold Property	- 2% on cost
Fixtures and Fittings	- 25% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2025**

<b>2. VOLUNTARY INCOME</b>	<b>2025</b>	<b>2024</b>
Tithes, Offerings and Donations	108,740	90,817
Gift Aid Claim Payment	20,692	28,512
Other Income	112	<u>0</u>
	<b><u>129,544</u></b>	<b><u>119,329</u></b>
<b>3. COSTS OF GENERATING VOLUNTARY INCOME</b>	<b>2025</b>	<b>2024</b>
<b>Charitable activities by activity type:</b>		
Temple Activities	21,859	21,607
Public Welfare/ Kitchen Costs	13,917	11,839
Donations	15,275	5,518
	<b><u>£51,051</u></b>	<b><u>£38,964</u></b>
<b>4. GOVERNANCE COSTS</b>		
Legal and Accountant and Examination fees	<b><u>7,360</u></b>	<b><u>6,131</u></b>
<b>5. SUPPORT COSTS BY ACTIVITY TYPE</b>		
Support Costs detailed in Income and Expenditure	<b><u>54,466</u></b>	<b><u>37,223</u></b>
<b>TOTAL COSTS</b>	<b><u>£112,877</u></b>	<b><u>£82,318</u></b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS - CONTINUED  
YEAR ENDED 28TH FEBRUARY 2025**

**6. STAFF COSTS**

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28th February 2025 nor for the year ended 28th February 2024.

	<u>2025</u>	<u>2024</u>
The average number of employees analysed by function :	0	0

**7. FIXED ASSETS**

	<u>Plant and Machinery</u>	<u>Fixtures and Fittings</u>	<u>Freehold Property</u>	<u>Total</u>
<b>COST</b>				
At 28 February 2024	<u>3,244</u>	<u>42,821</u>	<u>557,443</u>	<u>603,508</u>
<b>DEPRECIATION</b>				
As at 01 March 2024	<u>3,244</u>	<u>42,821</u>	<u>557,443</u>	<u>603,508</u>
Charge for the year	-806	-10,705	-11,148	-22,659
As at 28 February 2025	2,438	32,116	546,295	<u>580,849</u>
Additions	605	5,886	0	<u>6,491</u>
<b>NET BOOK VALUE</b>	<b>3,043</b>	<b>38,002</b>	<b>546,295</b>	<b>587,340</b>
Additions				

**8. CREDITORS : Amounts falling due after one year**

	<u>2025</u>	<u>2024</u>
Other Creditors	-	<u>£124</u>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
INCOME AND EXPENDITURE  
YEAR ENDED 28TH FEBRUARY 2025**

	<u>2025</u>	<u>2024</u>
<b>Incoming Resources:</b>	<b>£</b>	<b>£</b>
<b>Voluntary income:</b>		
Tithes, Offerings and Donations	108,740	90,817
Gift Aid claim Payment	20,692	28,512
Other Income/Grant	112	0
<b>Total incoming resources</b>	<b><u>129,544</u></b>	<b><u>119,329</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Charitable Donations	15,274	5,518
Temple Activities Equipments/Sukhmanie/Akand Paath	5,903	8,281
Kitchen Costs for Public Welfare	12,418	11,838
Food Relief/Welfare	1,500	6,171
Kirtan /Honorarium	15,956	7,156
	<b><u>£51,051</u></b>	<b><u>£38,964</u></b>
<b>GOVERNANCE COSTS</b>		
Legal and Accountant and Examination fees	7,360	6,131
	<b>7,360</b>	<b>£6,131</b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Paathi/Priest Allowance	1,104	5,710
Council Rates	3,169	3,039
Light and heating	10,219	10,313
Water Bill	760	563
Telephone	802	525
Postage and stationery	80	147
Insurance	2,772	2,671
Transport	0	0
Small Equipment and Computer Expenses	3,426	618
Repairs & Maintenance	26,248	13,293
Cleaning Waste Management	0	345
Fixture and fittings	5,886	0
	<b><u>£54,466</u></b>	<b><u>£37,224</u></b>
<b>Total resources expended</b>	<b><u>£112,877</u></b>	<b><u>£82,319</u></b>
<b>Net Surplus/Income</b>	<b><u>£16,667</u></b>	<b><u>£37,010</u></b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**

England & Wales - Charity number 1127008

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# Accounts

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2024**

**CHARITY REGISTRATION NO: 1127008**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
FINANCIAL STATEMENTS  
YEAR ENDED 28TH FEBRUARY 2024**

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REPORT OF THE TRUSTEES  
YEAR ENDED 28TH FEBRUARY 2024**

The trustees present their report with the financial statements of the charity for the year ended 28th February 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'

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### **Governing document**

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## **OBJECTIVES AND ACTIVITIES**

### **The Charity's objects are:**

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### **The main activities in relation to these objects are:**

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The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 charity and to enable them to ensure that the financial statements comply with the Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) Charities Act 2011, and the provisions of the trust deed. 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.

**FINANCIAL REVIEW**

In the twelve months under review, total income was £119,329; and total income for (2023) was £77794, Expenditure was 82319; and for (2023: £63243)  
Net results for the year were £37010; (2023: £14551)

**RESERVES**

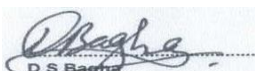
The Trustees believes that unrestricted funds which have not been designated for a specific use should be maintained so that in the event of a significant drop in funding, they will be able to continue the Charity's activities and are working towards achieving reserve levels of three to six months of running costs.

**GOING CONCERNS**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concerns basis of accounting in preparing the accounts.

Approved by the Board of Trustees and signed on its behalf by

**ON BEHALF OF THE BOARD:**



D S Bagha

**Dalawer Singh Bagha (Chair)**

**Date: 03/12/2024**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE INDEPENDENT EXAMINERS  
YEAR ENDED 28TH FEBRUARY 2024**

I report on the accounts for the year ended 28th February 20224 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 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
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



New Bond Accountants  
Church, Charity and Business Advisors  
4a-6a Hythe Street  
Dartford  
Kent  
DA1 1BX  
**Date: 05/12/2024**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 28TH FEBRUARY 2024**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
Tithes, offerings and Voluntary Income	2		90,817	77,794
Gift Aid for two Years claim			28,512	-
			<b><u>119,329</u></b>	<b><u>77,794</u></b>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating voluntary income</b>				
Charitable Activities	3		38,964	24,053
Governance Costs for two years	4		6,131	0
Management Costs/Support Costs	5		37,223	39,190
<b>TOTAL RESOURCES EXPENDED</b>		=	<b><u>82,318</u></b>	<b><u>63,243</u></b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		-	<b>£37,011</b>	<b>£14,551</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>			<b><u>624,679</u></b>	<b><u>624,679</u></b>
<b>TOTAL FUND CARRIED FORWARD</b>			<b><u>661,590</u></b>	<b><u>661,690</u></b>

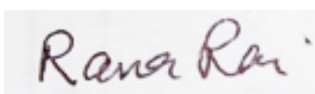
None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 or 2024 other than those included in the statement of financial activities.

The notes on pages 7 to 10 form part of these accounts.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
BALANCE SHEET  
YEAR ENDED 28TH FEBRUARY 2024**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
<b>FIXED ASSETS</b>			
Tangible assets	7	603,503	515,296
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		148,143	110,823
<b>CREDITORS</b>			
Amounts falling due within one year	8	-124	(£1,440)
<b>NET CURRENT ASSETS</b>		<b><u>£148,019</u></b>	<b><u>£109,383</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>£751,522</u></b>	<b><u>£624,679</u></b>
<b>NET ASSETS/(LIABILITIES)</b>			<b><u>£624,679</u></b>
<b>FUNDS:</b>			
Unrestricted Funds	9	148,143	109,393
Restricted		<u>£603,603</u>	<u>515,296</u>
<b>TOTAL FUNDS</b>		<b><u>£751,746</u></b>	<b><u>£624,689</u></b>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



.....  
**Mr Rana Rai (Trustee)**  
**Date: 03/12/2024**

The notes on pages 7 to 10 form part of these accounts.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2024**

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### **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.

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

### **Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the organisation. These include both directly attributable costs and apportioned support costs.

### **Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

### **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold Property	- 2% on cost
Fixtures and Fittings	- 25% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2024**

<b>2. VOLUNTARY INCOME</b>	<b>2024</b>	<b>2023</b>
Tithes, Offerings and Donations	90,817	77794.26
Gift Aid for two Years claim	28,512	0
Other Income	<u>0</u>	<u>0</u>
	<b><u>119,329</u></b>	<b><u>£77,794</u></b>
<b>3. COSTS OF GENERATING VOLUNTARY INCOME</b>	<b>2024</b>	<b>2023</b>
<b>Charitable activities by activity type:</b>		
Temple Activities	21,607	4,105
Public Welfare/ Kitchen Costs	11,839	11,686
Donations	5,518	8,262
	<b><u>£38,964</u></b>	<b><u>£24,053</u></b>
<b>4. GOVERNANCE COSTS</b>		
Legal and Accountant and Examination fees	<b><u>6,131</u></b>	<b><u>0</u></b>
<b>5. SUPPORT COSTS BY ACTIVITY TYPE</b>		
Support Costs detailed in Income and Expenditure	<b><u>37,223</u></b>	<b><u>39,190</u></b>
<b>TOTAL COSTS</b>	<b><u>£82,318</u></b>	<b><u>£63,243</u></b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS - CONTINUED  
YEAR ENDED 28TH FEBRUARY 2024**

**6. STAFF COSTS**

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28th February 2024 nor for the year ended 28th February 2023.

	<u>2024</u>	<u>2023</u>
The average number of employees analysed by function :	0	0

**7. FIXED ASSETS**

	<u>Plant and Machinery</u>	<u>Fixtures and Fittings</u>	<u>Freehold Property</u>	<u>Total</u>
<b>COST</b>				
At 28 February 2023	1,206	51,737	571,736	624,679
<b>DEPRECIATION</b>				
As at 01 March 2023	1,206	51,737	571,736	624,679
Charge for the year	301	12,934	14,293	27,528
As at 28 February 2024	905	38,803	557,443	597,151
Additions	2,339	4,018	0	
<b>NET BOOK VALUE</b>				
Additions	3,244	42,821	557,443	603,508

**8. CREDITORS : Amounts falling due after one year**

	<u>2024</u>	<u>2023</u>
Other Creditors	£124	£1,440
	<u>£124</u>	<u>£1,440</u>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
INCOME AND EXPENDITURE  
YEAR ENDED 28TH FEBRUARY 2024**

	<u>2024</u>	<u>2023</u>
<b>Incoming Resources:</b>	<b>£</b>	<b>£</b>
<b>Voluntary income:</b>		
Tithes, Offerings and Donations	90,817	77794
Gift Aid for two Years claim	28,512	0
Other Income/Grant	0	0
 Total incoming resources	 <b><u>119,329</u></b>	 <b><u>£77,794</u></b>
 <b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Charitable Donations	5,518	4,105
Temple Activities Equipments/Sukhmanie/Akand Paath	8,281	11,686
Kitchen Costs for Public Welfare	11,838	8,262
Food Relief/Welfare	6,171	0
Kirtan /Honorarium	7,156	5,102
	<b><u>£38,964</u></b>	<b><u>£29,155</u></b>
 <b>GOVERNANCE COSTS</b>		
Legal and Accountant and Examination fees (two Years)	6,131	0
	<b><u>£6,131</u></b>	<b><u>-</u></b>
 <b>SUPPORT COSTS: MANAGEMENT</b>		
Paathi/Priest Allowance	5,710	5,882
Council Rates	3,039	3,152
Light and heating	10,313	5,293
Water Bill	563	550
Telephone	525	396
Postage and stationery	147	173
Insurance	2,671	2,407
Transport	0	1,065
Small Equipment and Computer Expenses	618	1,022
Repairs & Maintenance - Fixture and fittings	13,293	13,760
Cleaning Waste Management	345	388
	<b><u>£37,224</u></b>	<b><u>£34,088</u></b>
 Total resources expended	 <b><u>£82,319</u></b>	 <b><u>£63,243</u></b>
 Net Surplus/Income	 <b><u>£37,010</u></b>	 <b><u>£14,551</u></b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**

England & Wales - Charity number 1127008

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# Accounts

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2023**

**CHARITY REGISTRATION NO: 1127008**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
FINANCIAL STATEMENTS  
YEAR ENDED 28TH FEBRUARY 2023**

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 28TH FEBRUARY 2023**

CHARITY REGISTRATION NUMBER: 1127008

REGISTERED OFFICE: 26A Brandon Street  
Gravesend  
Kent  
DA11 0PL

TRUSTEES: Mr Harbhajan Singh (Chairman)  
Mr Sadhu Ram  
Mr Harri Ram Rull  
Mr Gurdass Ram  
Mr Rana Rai  
Mr Thakar Ram

ACCOUNTANT New Bond Accountants  
Church, Charity and Business Advisors  
4a-6a Hythe Street  
Dartford  
Kent  
DA1 1BX

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE TRUSTEES  
YEAR ENDED 28TH FEBRUARY 2023**

The trustees present their report with the financial statements of the charity for the year ended 28th February 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'

**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.

**OBJECTIVES AND ACTIVITIES**

**The Charity's objects are:**

- Advance the teaching of Shri Guru Ravidass Ji and the Sikh religion (from the holy book) among the residents of the area to benefit by providing the furnishings a place of worship and secondly to relieve
- In order to fulfill the above objectives only, Shri Guru Ravidass Gurdwara shall have the following powers:

**The main activities in relation to these objects are:**

- (a) To arrange marriage ceremonies in accordance with Sikh faith and according To the current laws of England and Wales
- (b) To celebrate gurburbs (births anniversaries of gurus) in clause 5 (1).
- (c) To give financial aid to chritable organisations up to a maximum of £250 in Europe. Any contribution or financial aid in excess of the £250 maximum should be decided only through a meeting and agreement of the general body. Any financial aid to charirable organisations for India should only be decided by a meeting and agreement of the general body (only for Shri Guru Ravidass Gurdwara).
- (d) To provide facilities for a library, educational facilities, reading room and Punjabi school.
- (e) To bring co-operation, brother hood, love and unity in the community
- (f) Shri Guru Ravidass Gurdwara shall open for worshippers and donations at-least 12 hours a day and 24 hours for special functions

The Charity through the trustees seek to ensure that all grants made are in keeping with the objects as is stipulated in the Governing document and those grants are used for such purposes through monitoring and

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE TRUSTEES  
YEAR ENDED 28TH FEBRUARY 2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees 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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 charity and to enable them to ensure that the financial statements comply with the Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) Charities Act 2011, and the provisions of the trust deed. 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.

**FINANCIAL REVIEW**

In the twelve months under review, total income was £77,794; (2022: £80,365) and total expenditure was £63,243; (2022: £65,164)  
Net results for the year were £14,551; (2022: £15,200) and carries forward funds of £624,679.

**RESERVES**

The Trustees believes that unrestricted funds which have not been designated for a specific use should be maintained so that in the event of a significant drop in funding, they will be able to continue the Charity's activities and are working towards achieving reserve levels of three to six months of running costs.

**GOING CONCERNS**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees' continue to adopt the going concerns basis of accounting in preparing the accounts.

Approved by the Board of Trustees and signed on its behalf by

**ON BEHALF OF THE BOARD:**



**D S Bagra**  
Secretary

Date: 11/2/2024

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE INDEPENDENT EXAMINERS  
YEAR ENDED 28TH FEBRUARY 2023**

I report on the accounts for the year ended 28th February 2023 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 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

**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
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



.....  
**Omowunmi Shitta, FCCA**  
 New Bond Accountants  
 Church, Charity and Business Advisors  
 4a-6a Hythe Street  
 Dartford  
 Kent  
 DA1 1BX  
**Date:**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 28TH FEBRUARY 2023**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
<b>Incoming resources from generated funds</b>				
Voluntary Income	2	77,794	77,794	<u>80,364</u>
		<u>77,794</u>	<u>77,794</u>	<u>80,364</u>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating voluntary income</b>				
Charitable Activities	3	24,053	24,053	27,926
Governance Costs	4	0	0	1,974
Management Costs/Suppot Costs	5	<u>39,190</u>	<u>39,190</u>	<u>35,264</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>63,243</u>	<u>63,243</u>	<u>65,164</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>£14,551</b>	<b>£14,551</b>	<b>£15,200</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<u>610,128</u>	<u>610,128</u>	<u>594,928</u>
<b>TOTAL FUND CARRIED FORWARD</b>		<u>£624,679</u>	<u>£624,679</u>	<u>£610,128</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 or 2022 other than those included in the statement of financial activities

The notes on pages 7 to 10 form part of these accounts.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
BALANCE SHEET  
YEAR ENDED 28TH FEBRUARY 2023**

6

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
<b>FIXED ASSETS</b>			
Tangible assets	7	£515,296	£527,316
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		£110,823	£83,498
<b>CREDITORS</b>			
Amounts falling due within one year	8	(£1,440)	(£686)
<b>NET CURRENT ASSETS</b>		<u>£109,383</u>	<u>£82,812</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£624,679</u>	<u>£610,128</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>£624,679</u>	<u>£610,128</u>
<b>FUNDS:</b>			
Unrestricted Funds	9	<u>£624,679</u>	<u>£610,128</u>
<b>TOTAL FUNDS</b>		<u>£624,679</u>	<u>£610,128</u>

The financial statements were approved by the Board of Trustees on 13/8/23 and were signed on its behalf by:

Rana Rai  
Mr Rana Rai  
Date: 11-2-2024

The notes on pages 7 to 10 form part of these accounts.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**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.

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

**Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the organisation. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold Property	- 2% on cost
Fixtures and Fittings	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 28TH FEBRUARY 2023**

<b>2. VOLUNTARY INCOME</b>	<b>2023</b>	<b>2022</b>
Tithes, Offerings and Donations	77,794	68,834
Gift Aid	0	9,148
Other Income	0	<u>2,383</u>
	<b><u>£77,794</u></b>	<b><u>£80,365</u></b>
<b>3. COSTS OF GENERATING VOLUNTARY INCOME</b>	<b>2023</b>	<b>2022</b>
<b>Charitable activities by activity type:</b>		
Temple Activities	4,105	16,016
Public Welfare/ Kitchen Costs	11,686	5,734
Donations	8,262	<u>6,176</u>
	<b><u>£24,053</u></b>	<b><u>£27,926</u></b>
<b>4. GOVERNANCE COSTS</b>		
Legal and professional fees	0	0
Accountant and Examination fees	<b><u>£1,440</u></b>	<b><u>£1,974</u></b>
<b>5. SUPPORT COSTS BY ACTIVITY TYPE</b>		
Activities Under taken Directly	24,053	27,926
Support Costs detailed in Income and Expenditure	39,190	<u>35,264</u>
<b>TOTAL COSTS</b>	<b><u>£63,243</u></b>	<b><u>£65,164</u></b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**YEAR ENDED 28TH FEBRUARY 2023**

**6. STAFF COSTS**

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28th February 2023 nor for the year ended 28th February 2022.

	<u>2023</u>	<u>2022</u>
The average number of employees analysed by function :	1	1

<b>7. FIXED ASSETS</b>	<u>Plant and Machinery</u>	<u>Fixtures and Fittings</u>	<u>Freehold Property</u>	<u>Total</u>
<b>COST</b>				
At 1st March 2022	<u>1,607</u>	<u>68,978</u>	<u>644,895</u>	<u>715,480</u>
At 28th February 2023	<u>1,607</u>	<u>68,978</u>	<u>644,895</u>	<u>715,480</u>
<b>DEPRECIATION</b>				
As at 01 March 2022	963	68,978	118,223	188,164
Charge for the year	<u>321</u>	<u>0</u>	<u>11,704</u>	<u>12,025</u>
As at 28 February 2023	<u>1,284</u>	<u>68,978</u>	<u>129,927</u>	<u>200,189</u>
<b>NET BOOK VALUE</b>				
As at 28th February 2023	<u>323</u>	<u>0</u>	<u>514,968</u>	<u>515,291</u>
As at 28th February 2022	644	<u>0</u>	<u>526,672</u>	<u>527,316</u>
<b>8. CREDITORS : Amounts falling due after one year</b>			<u>2023</u>	<u>2022</u>
Other Creditors			<u>£1,440</u>	<u>£686</u>
			<u>£1,440</u>	<u>£686</u>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
INCOME AND EXPENDITURE  
YEAR ENDED 28TH FEBRUARY 2023**

	<u>2023</u>	<u>2022</u>
<b>Incoming Resources:</b>	<b>£</b>	<b>£</b>
<b>Voluntary Income:</b>		
Tithes, Offerings and Donations	77,794	68,834
Gift Aid	0	£9,148
Other Income/Grant	0	<u>2,382</u>
Total incoming resources	<u>£77,794</u>	<u>£80,364</u>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Charitable Donations	4,105	6,176
Temple Activities	11,686	16,016
Kitchen Costs for Public Welfare	8,262	<u>5,734</u>
	<u>£24,053</u>	<u>£27,926</u>
<b>GOVERNANCE COSTS</b>		
Legal and professional fees	0	-
Accountant and Examination fees	0	<u>£1,974</u>
	:	<u>£1,974</u>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Wages	5,882	5,986
Rates and water	3,702	3,507
Light and heating	5,293	5,283
Telephone	393	484
Postage and stationery	173	30
Insurance	2,407	2,363
Legal and Professional Fees	0	0
Transport	1,065	8
Small Equipment and Computer Expenses	1,022	560
Repairs & Maintenance - Fixture and fittings	1,735	2,668
Cleaning/Waste Management	388	0
Paath/Honorarium	5,105	0
Depreciation	12,025	14,375
	<u>£39,190</u>	<u>£35,264</u>
<b>Total resources expended</b>	<u>£63,243</u>	<u>£65,164</u>
<b>Net Income</b>	<u>£14,551</u>	<u>£15,200</u>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2023**

**9. MOVEMENTS IN FUNDS**

<b>Unrestricted Funds</b>	<u>Balance at 01/03/2022</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Balance at 28/02/2023</u>
General Fund	<u>£610,128</u>	<u>£77,794</u>	<u>£63,243</u>	<u>£624,679</u>
<b>Unrestricted Funds Previous Year</b>	<u>Balance at 01/03/2021</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Balance at 28/02/2022</u>
General Fund	<u>£594,928</u>	<u>£80,364</u>	<u>£65,164</u>	<u>£610,128</u>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**

England & Wales - Charity number 1127008

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# Accounts

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
TRUSTEES' REPORT AND ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2022**

**CHARITY REGISTRATION NO: 1127008**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
FINANCIAL STATEMENTS  
YEAR ENDED 28TH FEBRUARY 2022**

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE TRUSTEES  
YEAR ENDED 28TH FEBRUARY 2022**

The trustees present their report with the financial statements of the charity for the year ended 28th February 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'

**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.

**OBJECTIVES AND ACTIVITIES**

**The Charity's objects are:**

- Advance the teaching of Shri Guru Ravidass Ji and the Sikh religion (from the holy book) among the residents of the area to benefit by providing the furnishings a place of worship and secondly to relieve
- In order to fulfill the above objectives only, Shri Guru Ravidass Gurdwara shall have the following powers:

**The main activities in relation to these objects are:**

- (a) To arrange marriage ceremonies in accordance with Sikh faith and according To the current laws of England and Wales
- (b) To celebrate gurburbs (births anniversaries of gurus) in clause 5 (1).
- (c) To give financial aid to chritable organisations up to a maximum of £250 in Europe. Any contribution or financial aid in excess of the £250 maximum should be decided only through a meeting and agreement of the general body. Any financial aid to charirable organisations for India should only be decided by a meeting and agreement of the general body (only for Shri Guru Ravidass Gurdwara).
- (d) To provide facilities for a library, educational facilities, reading room and Punjabi school.
- (e) To bring co-operation, brother hood, love and unity in the community
- (f) Shri Guru Ravidass Gurdwara shall open for worshippers and donations at-least 12 hours a day and 24 hours for special functions

The Charity through the trustees seek to ensure that all grants made are in keeping with the objects as is stipulated in the Governing document and those grants are used for such purposes through monitoring and

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
LEGAL AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 28TH FEBRUARY 2022

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CHARITY REGISTRATION NUMBER: 1127008

REGISTERED OFFICE: 26A Brandon Street  
Gravesend  
Kent  
DA11 0PL

TRUSTEES: Mr Harbhajan Singh (Chair)  
Mr Sadhu Ram  
Mr Harri Ram Rull  
Mr Gurdass Ram  
Mr Rana Rai  
Mr Thakar Ram

ACCOUNTANT New Bond Accountants  
Church, Charity and Business Advisors  
4a-6a Hythe Street  
Dartford  
Kent  
DA1 1BX

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 28TH FEBRUARY 2022**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
<b>Incoming resources from generated funds</b>				
Voluntary Income	2	<u>80,364</u>	<u>80,364</u>	<u>69,021</u>
		<u>80,364</u>	<u>80,364</u>	<u>69,021</u>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating voluntary income</b>				
Charitable Activities	3	27,926	27,926	22,632
Governance Costs	4	1,974	1,974	4,385
Management Costs/Support Costs	5	<u>35,264</u>	<u>35,264</u>	<u>36,902</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>65,164</u>	<u>65,164</u>	<u>63,919</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>£15,200</b>	<b>£15,200</b>	<b>£5,102</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<u>594,928</u>	<u>594,928</u>	<u>589,826</u>
<b>TOTAL FUND CARRIED FORWARD</b>		<u><b>£610,128</b></u>	<u><b>£610,128</b></u>	<u><b>£594,928</b></u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 or 2021 other than those included in the statement of financial activities

The notes on pages 7 to 10 form part of these accounts.

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**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE INDEPENDENT EXAMINERS  
YEAR ENDED 28TH FEBRUARY 2022**

I report on the accounts for the year ended 28th February 2022 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 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

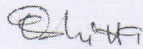
**Independent examiner's statement**

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
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



.....  
**Omowunmi Shitta, FCCA**

New Bond Accountants  
Church, Charity and Business Advisors  
4a-6a Hythe Street  
Dartford  
Kent  
DA1 1BX

**Date: 7th March, 2023**

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
REPORT OF THE TRUSTEES  
YEAR ENDED 28TH FEBRUARY 2022**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees 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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 charity and to enable them to ensure that the financial statements comply with the Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) Charities Act 2011, and the provisions of the trust deed. 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.

**FINANCIAL REVIEW**

In the twelve months under review, total income was £80,365; (2021: £69,021) and total expenditure was £35,264 (2021: £63,919)

Net results for the year were £15,200; (2021: £5,102) and carried forward funds of £610,128; (2021: £594,928).

**RESERVES**

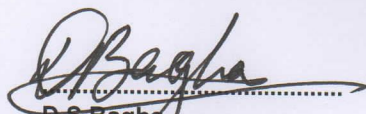
The Trustees believes that unrestricted funds which have not been designated for a specific use should be maintained so that in the event of a significant drop in funding, they will be able to continue the Charity's activities and are working towards achieving reserve levels of three to six months of running costs.

**GOING CONCERNS**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees' continue to adopt the going concerns basis of accounting in preparing the accounts.

Approved by the Board of Trustees and signed on its behalf by

**ON BEHALF OF THE BOARD:**



D S Bagha  
Company Secretary

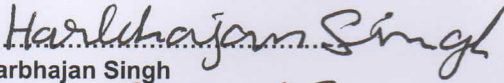
Date:

18/3/23

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
BALANCE SHEET  
YEAR ENDED 28TH FEBRUARY 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b>FIXED ASSETS</b>			
Tangible assets	7	527,316	541,691
<b>CURRENT ASSETS</b>			
Debtor		-	5,031
Cash at bank and in hand		<u>83,498</u>	<u>51,225</u>
		<u>83,498</u>	<u>56,256</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>(£686)</u>	<u>(£3,019)</u>
<b>NET CURRENT ASSETS</b>		<u>£82,812</u>	<u>£53,237</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£610,128</u>	<u>£594,928</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>£610,128</u>	<u>£594,928</u>
<b>FUNDS:</b>			
Unrestricted Funds	9	<u>610,128</u>	<u>£594,928</u>
<b>TOTAL FUNDS</b>		<u>£610,128</u>	<u>£594,928</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
  
 Harbhajan Singh  
 Date: 18-3-23

The notes on pages 7 to 10 form part of these accounts.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2022**

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### **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.

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

### **Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the organisation. These include both directly attributable costs and apportioned support costs.

### **Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

### **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold Property	- 2% on cost
Fixtures and Fittings	- 25% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 28TH FEBRUARY 2022**

	£	£
<b>2. VOLUNTARY INCOME</b>	2022	2021
Gifts and Donations	68,834	48,612
Gift Aid	9,148	17,071
Other Income	<u>2,383</u>	<u>3,338</u>
	<b><u>80,365</u></b>	<b><u>69,021</u></b>
<b>3. COSTS OF GENERATING VOLUNTARY INCOME</b>	<b>2022</b>	<b>2021</b>
<b>Charitable activities by activity type:</b>		
Temple Activities	16,016	10,076
Public Welfare/ Kitchen Costs	5,734	1,834
Donations	<u>6,176</u>	<u>10,722</u>
	<b><u>27,926</u></b>	<b><u>22,632</u></b>
<b>4. GOVERNANCE COSTS</b>		
Accountant and Examination fees	<u>1,974</u>	<u>4,385</u>
<b>5. SUPPORT COSTS BY ACTIVITY TYPE</b>		
Activities Under taken Directly	27,926	22,632
Support Costs detailed in Income and Expenditure	<u>35,264</u>	<u>41,287</u>
<b>TOTAL COSTS</b>	<b><u>65,164</u></b>	<b><u>63,919</u></b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS - CONTINUED  
YEAR ENDED 28TH FEBRUARY 2022**

**6. STAFF COSTS**

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28th February 2022 nor for the year ended 28th February 2021.

	<u>2022</u>	<u>2021</u>
The average number of employees analysed by function :	1	1

**7. FIXED ASSETS**

	<u>Plant and Machinery</u>	<u>Fixtures and Fittings</u>	<u>Freehold Property</u>	<u>Total</u>
<b>COST</b>				
As at 01 March 2021	1,607	68,978	644,895	715,480
As at 28 February 2022	1,607	68,978	644,895	715,480
<b>DEPRECIATION</b>				
As at 01 March 2021	642	66,628	106,519	173,789
Charge for the year	321	2,350	11,704	14,375
As at 28 February 2022	963	68,978	118,223	188,164
<b>NET BOOK VALUE</b>				
As at 28 February 2022	644	0	526,672	527,316
As at 28 February 2021	965	2,350	538,376	541,691

**8. CREDITORS : Amounts falling due after one year**

	<u>2022</u>	<u>2021</u>
Other Creditors	£686	£3,019
	<b>£686</b>	<b>£3,019</b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
NOTES TO THE ACCOUNTS  
YEAR ENDED 28TH FEBRUARY 2022**

**9. MOVEMENTS IN FUNDS**

<b>Unrestricted Funds</b>	<u>Balance at 01/03/2021</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Balance at 28/02/2021</u>
General Fund	<u>£594,928</u>	<u>£80,364</u>	<u>£65,164</u>	<u>£610,128</u>
<b>Unrestricted Funds Previous Year</b>	<u>Balance at 01/03/2020</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Balance at 28/02/2021</u>
General Fund	<u>589,826</u>	<u>£69,021</u>	<u>£63,919</u>	<u>£594,928</u>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND  
INCOME AND EXPENDITURE  
YEAR ENDED 28TH FEBRUARY 2022**

	<u>2022</u>	<u>2021</u>
<b>Incoming Resources:</b>	<b>£</b>	<b>£</b>
<b>Voluntary income:</b>		
Gifts and Donations	68,834	48,612
Gift Aid	£9,148	£17,071
Other Income/Grant	<u>2,382</u>	<u>3,338</u>
Total incoming resources	<b><u>£80,364</u></b>	<b><u>£69,021</u></b>
<b>RESOURCES EXPENDED:</b>		
<b>Charitable activities:</b>		
Donations	6,176	10,722
Temple Activities	16,016	10,076
Kitchen Costs for Public Welfare	<u>5,734</u>	<u>1,834</u>
	<b><u>£27,926</u></b>	<b><u>£22,632</u></b>
<b>GOVERNANCE COSTS</b>		
Accountant and Examination fees	1,974	4,385
	<b><u>£1,974</u></b>	<b><u>£4,385</u></b>
<b>SUPPORT COSTS: MANAGEMENT</b>		
Wages	5,986	5,350
Rates and water	3,507	3,907
Light and heating	5,283	4,053
Telephone	484	648
Postage and stationery	30	242
Insurance	2,363	2,299
Legal and Professional Fees	0	1,178
Transport	8	0
Small Equipment and Computer Expenses	560	450
Repairs & Maintenance - Fixture and fittings	2,668	765
Depreciations	<u>14,375</u>	<u>18,010</u>
	<b><u>£35,264</u></b>	<b><u>£36,902</u></b>
<b>Total resources expended</b>	<b><u>£65,164</u></b>	<b><u>£63,919</u></b>
<b>Net Income</b>	<b><u>£15,200</u></b>	<b><u>£5,102</u></b>

**SHRI GURU RAVIDASS GURDWARA GRAVESEND**

England & Wales - Charity number 1127008

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# Accounts

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SHRI GURU RAVIDASS GURDWARA GRAVESEND

TRUSTEES' REPORT AND ACCOUNTS

For the year ended 28 February 2021

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
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For the year ended 28 February 2021

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# SHRI GURU RAVIDASS GURDWARA GRAVESEND

## Report of the Trustees For the year ended 28 February 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 28 February 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Charity's objects are:

- Advance the teaching of Shri Guru Ravidass Ji and the Sikh religion (from the holy book) among the residents of the area to benefit by providing the furnishings a place of worship and secondly to relieve poverty

The main activities in relation to the objectives are:

- (a) To arrange marriage ceremonies in accordance with Sikh faith and according To the current laws of England and Wales
- (b) To celebrate gurburbs (births anniversaries of gurus) in clause 5 (1).
- (c) To give financial aid to chritable organisations up to a maximum of f250 in Europe. Any contribution or financial aid in excess of the f250 maximum should be decided only through a meeting and agreement of the general body. Any financial aid to charirable organisations for India should only be decided by a meeting and agreement of the general body (only for Shri Guru Ravidass Gurdwara).
- (d) To provide facilities for a library, educational facilities, reading room and Punjabi school.
- (e) To bring co-operation, brother hood, love and unity in the community
- (f) Shri Guru Ravidass Gurdwara shall open for worshippers and donations at-least 12 hours a day and 24 hours for special functions

The Charity through the trustees seek to ensure that all grants made are in keeping with the objects as is stipulated in the Governing document and those grants are used for such purposes.

#### Statement on public benefit

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### FINANCIAL REVIEW

In the twelve months under review, total income was £69,021; (2019: £87,080) and total expenditure was £63,919; (2019: £72,443).

Net results for the year were £5,102; (2019: £14,637) and carries forward funds of £594,928; (2019: £589,826).

#### Reserves

The Trustees believes that unrestricted funds which have not been designated for a specific use should be maintained so that in the event of a significant drop in funding, they will be able to continue the Charity's activities and are working towards achieving reserve levels of three to six months of running costs.

#### Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is an unincorporated charity governed by a constitution adopted 02 November 2008.

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	SHRI GURU RAVIDASS GURDWARA GRAVESEND
<b>Charity registration number</b>	1127008
<b>Principal address</b>	SRI GURU RAVIDAS GURDWARA

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Report of the Trustees Continued  
For the year ended 28 February 2021

26A BRANDON STREET  
GRAVESEND  
DA11 0PL

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Harbhajan Singh (Chair)  
Mr Gurdass Ram  
Mr Rana Rai  
Mr Thakar Ram  
Mr Sadhu Ram  
Mr Harri Ram Rull

**Secretary**

Mr D S Bagha

**Independent examiners**

Tolu Obisesan  
New Bond Accountants  
4a - 6a Hythe Street  
Dartford  
DA1 1BX

Approved by the Board of Trustees and signed on its behalf by

*Dalwinder Singh Bagha*

13 May 2021

Mr. D. S. Bagha.....

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Independent Examiners Report to the Trustees  
For the year ended 28 February 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2021.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts 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 examiners statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 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 accounts to be reached.

*Tolu Obisesan*

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Tolu Obisesan  
New Bond Accountants  
4a - 6a Hythe Street  
Dartford  
DA1 1BX

13 May 2021

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Statement of Financial Activities  
For the year ended 28 February 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	69,021	87,080
<b>Total</b>		<b>69,021</b>	<b>87,080</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(63,919)	(72,443)
<b>Total</b>		<b>(63,919)</b>	<b>(72,443)</b>
<b>Net income</b>		<b>5,102</b>	<b>14,637</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		589,826	575,189
<b>Total funds carried forward</b>		<b>594,928</b>	<b>589,826</b>

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Statement of Financial Position  
As at 28 February 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	541,691	559,701
		<b>541,691</b>	<b>559,701</b>
<b>Current assets</b>			
Debtors	10	5,031	969
Cash at bank and in hand		51,225	32,054
		<b>56,256</b>	<b>33,023</b>
<b>Creditors: amounts falling due within one year</b>	11	(3,019)	(2,898)
<b>Net current assets</b>		<b>53,237</b>	<b>30,125</b>
<b>Total assets less current liabilities</b>		<b>594,928</b>	<b>589,826</b>
<b>Net assets</b>		<b>594,928</b>	<b>589,826</b>
<b>The funds of the charity</b>			
Unrestricted income funds	12	594,928	589,826
<b>Total funds</b>		<b>594,928</b>	<b>589,826</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

*Harbhajan Singh*

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Mr Harbhajan Singh (Chair)  
Trustee  
13 May 2021

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Notes to the Financial Statements  
For the year ended 28 February 2021

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

SHRI GURU RAVIDASS GURDWARA GRAVESEND 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 note(s).

### Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

### Funds

Funds are mainly through voluntary donations and the government gift aid scheme.

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

### Charitable activities

Charitable activities are those costs relating to activities carried out to meet the objectives of the charity and include directly attributed costs as well as support costs.

### Allocation and appointment of costs

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**2. Income from donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	69,021	87,080
	<b>69,021</b>	<b>87,080</b>
	<b>69,021</b>	<b>87,080</b>

**3. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Charitable Activities	22,632	25,078
Support costs	41,287	47,365
	<b>63,919</b>	<b>72,443</b>
	<b>63,919</b>	<b>72,443</b>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
<b>Support costs</b>				
Charitable Activities	22,632	41,287	63,919	72,443

**5. Analysis of support costs**

	2021	2020
	£	£
<b>Charitable Activities</b>		
Support costs	36,902	44,580
Governance costs	4,385	2,785
	<b>41,287</b>	<b>47,365</b>
	<b>41,287</b>	<b>47,365</b>

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	18,010	18,357
Accountancy fees	4,385	2,785
	<b>22,395</b>	<b>21,142</b>

**7. Staff costs and emoluments**

Total staff costs for the year ended 28 February 2021 were:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	5,350	4,983
	<b>5,350</b>	<b>4,983</b>

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**9. Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 March 2020	644,895	1,607	68,978	715,480
At 28 February 2021	<b>644,895</b>	<b>1,607</b>	<b>68,978</b>	<b>715,480</b>
<b>Depreciation</b>				
At 01 March 2020	94,815	321	60,643	155,779
Charge for year	11,704	321	5,985	18,010
At 28 February 2021	<b>106,519</b>	<b>642</b>	<b>66,628</b>	<b>173,789</b>
<b>Net book values</b>				
At 28 February 2021	<b>538,376</b>	<b>965</b>	<b>2,350</b>	<b>541,691</b>
At 29 February 2020	<b>550,080</b>	<b>1,286</b>	<b>8,335</b>	<b>559,701</b>

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**10. Debtors**

	2021 £	2020 £
<b>Amounts due within one year:</b>		
Prepayments and accrued income	5,031	969
	<b>5,031</b>	<b>969</b>
	<b>5,031</b>	<b>969</b>

**11. Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals and deferred income	3,019	2,898
	<b>3,019</b>	<b>2,898</b>
	<b>3,019</b>	<b>2,898</b>

**12. Movement in funds**

**Unrestricted Funds**

	Balance at 01/03/2020 £	Incoming resources £	Outgoing resources £	Balance at 28/02/2021 £
<i>General</i>				
General	589,826	69,021	(63,919)	594,928
	<b>589,826</b>	<b>69,021</b>	<b>(63,919)</b>	<b>594,928</b>
	<b>589,826</b>	<b>69,021</b>	<b>(63,919)</b>	<b>594,928</b>

**Unrestricted Funds - Previous year**

	Balance at 01/03/2019 £	Incoming resources £	Outgoing resources £	Balance at 29/02/2020 £
<i>General</i>				
General	575,189	87,080	(72,443)	589,826
	<b>575,189</b>	<b>87,080</b>	<b>(72,443)</b>	<b>589,826</b>
	<b>575,189</b>	<b>87,080</b>	<b>(72,443)</b>	<b>589,826</b>

**Purpose of unrestricted Funds**

General

Unrestricted funds are available for use at the discretion of the Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**13. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	541,691	53,237	594,928
	<b>541,691</b>	<b>53,237</b>	<b>594,928</b>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	559,701	30,125	589,826
	<b>559,701</b>	<b>30,125</b>	<b>589,826</b>

SHRI GURU RAVIDASS GURDWARA GRAVESEND  
Detailed Statement of Financial Activities  
For the year ended 28 February 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	48,612	73,799
Gift Aid	17,071	13,269
Other Income	3,338	12
	<b>69,021</b>	<b>87,080</b>
<b>Total incoming resources</b>	<b>69,021</b>	<b>87,080</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations	(10,722)	(4,985)
Temple Activities	(10,076)	(15,828)
Kitchen	(1,834)	(4,265)
	<b>(22,632)</b>	<b>(25,078)</b>
<b>SUPPORT COSTS</b>		
<b>Support costs</b>		
Staff Costs - Wages & Salaries	(5,350)	(4,983)
Depreciation - Owned Assets	(18,010)	(18,357)
Advertisement And Promotion	(242)	(1,010)
Cleaning And Waste Management	-	(194)
Insurance	(2,299)	(2,184)
Legal & Professional Fees	(1,178)	(717)
Light And Heat	(4,053)	(8,048)
Office And Administrative	-	(178)
Print, Post And Stationary	-	(826)
Rates And Water	(3,907)	(5,617)
Telephone	(648)	(645)
Repairs & Maintenance	(765)	(803)
Small Equipment And Computer Expenses	(450)	(368)
Transport	-	(650)
	<b>(36,902)</b>	<b>(44,580)</b>
<b>Governance costs</b>		
Accountancy Fees	(4,385)	(2,785)
	<b>(4,385)</b>	<b>(2,785)</b>
<b>Total resources expended</b>	<b>(63,919)</b>	<b>(72,443)</b>
<b>Net Income</b>	<b>5,102</b>	<b>14,637</b>