

SHRI GURU RAVIDASS DHARMIK SABHA (WOLVERHAMPTON)

England & Wales · Charity number 1179154

Details

Status	Registered
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Legal form	Other
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Registered	2018-07-11
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Register	View on the Charity Commission register
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Contact

Address	Shri Guru Ravidass Temple 181 Dudley Road Wolverhampton WV2 3DR
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Phone	01902450829
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Email	brmahay@hotmail.co.uk
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Activities

Objects: 1 TO ADVANCE FOR THE BENEFIT OF THE COMMUNITY IN AND AROUND THE CITY OF WOLVERHAMPTON, DUDLEY, TIPTON AND (FOR THE AVOIDANCE OF DOUBT) THE FOLLOWING AREAS:CANNOCK ROAD, BUSHBURY, PARK VILLAGE, WEDNESFIELD, WHITMORE-REANS, OXLEY, TETTENHALL, PENN, PENNFIELD, MERRIDALE, FINCHFIELD, ALL SAINTS, PARKFIELD, LANESFIELD, SEDGEMORE PARK, TIPTON, ROUGH HILL, DUDLEY TOWN, DUDLEY ROAD, BLAKENHALL, GOLDTHORN AREA, SEDGLEY, BILSTON, STOWHEATH, ETTINGSHALL, BRADLEY, COSELEY ROAD AND WILLENHALL ROAD; AND GENERALLY, THE RELIGIOUS, SPIRITUAL AND PHILOSOPHICAL VALUES AND PRINCIPLES AND SOCIAL TEACHINGS OF SHRI GURU RAVIDASS JI AS EXPRESSED:(1) THROUGH THE PERSONAL EXAMPLE AND THE LITERARY AND SPIRITUAL WRITINGS OF SHRI GURU RAVIDASS JI; AND (2) THROUGH FORMS OF PRAYER, WORSHIP AND CEREMONY AS PRACTICED BY SHRI GURU RAVIDASS JI AND IN ACCORDANCE WITH CERTAIN TRADITIONS ESTABLISHED BY HIS FOLLOWERS OVER TIME. 2 TO DO SO:(1) THROUGH THE HOLDING OF SERVICES, PRAYER MEETINGS AND PUBLIC CELEBRATIONS OF RELIGIOUS FESTIVALS; AND(2) THROUGH THE CONDUCT OF LECTURES AND SEMINARS, THE ESTABLISHMENT OF LITERARY COMMITTEES AND THE PRODUCTION OF PUBLICATIONS AND BROADCASTS. 3. TO PROMOTE:(1) A DEEPER UNDERSTANDING, WITHIN BOTH THE LOCAL AND THE WIDER COMMUNITY, OF THE DISTINCTIVE FEATURES OF THE RELIGIOUS AND SOCIAL TEACHINGS OF SHRI GURU RAVIDASS JI; AND(2) A DEEPER AWARENESS OF THE COMMON AND SHARED VALUES BETWEEN PEOPLE OF DIFFERENT FAITHS SO AS TO PROMOTE HARMONIOUS RELATIONS BETWEEN DIFFERENT COMMUNITIES AND FAITH GROUPS.4. TO PROVIDE MEMBERS OF THE SABHA, AND MEMBERS OF THE WIDER COMMUNITY WHO MAY BE IN NEED THE FOLLOWING FACILITIES, SERVICES AND BENEFITS: (1) FOOD AND NOURISHMENT (LANGAR) FREE OF CHARGE, AND OTHER FORMS OF RELIEF OF POVERTY;(2) SOCIAL AND/OR COMMUNITY FACILITIES, FREE OF CHARGE OR AT LOW COST;(3) MOTHER TONGUE TEACHING, FREE OF CHARGE OR AT LOW COST;(4) SPACES, FACILITIES AND SERVICES:(A) TO MEET THE NEEDS OF:I THE ELDERLY; II THE YOUNG; III PARENTS AND INFANTS;IV THOSE WITH DISABILITIES; AND V THOSE IN NEED OF LANGUAGE AND CULTURAL SKILLS, LITERACY, NUMERACY AND CULTURAL SKILLS; AND(B) TO PROVIDE HEALTH, WELLBEING AND SPORTS AND FITNESS PURSUITS AND ACTIVITIES FOR THE GENERAL BENEFIT OF THE COMMUNITY.

Activities: To advance the Ravidassian religion in accordance with the teachings and principles of Shri Guru Ravidass without restriction as to any particular mode of worship and for that purpose to provide and maintain a temple for worship.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Dudley
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£268,119	£228,781	-	-
2024-06-30	£262,436	£199,014	-	-
2023-06-30	£199,034	£184,758	-	-
2022-06-30	£189,029	£156,205	-	-
2021-06-30	£75,250	£101,803	-	-

Trustees

Name	Role	Appointed
NIRMAL DASS MAHAY	Chair	2018-07-10
BALBIR KALAIR		2009-09-24
BALDEV RAJ MAHAY		2009-09-24
HARBLASS JAKHU		2009-09-24
HARIPAL RANDHAWA		2018-07-10
Harkesh Ram		2020-01-01
JAHWAR LAL AHIR		2018-07-10
JEET CHAND		2009-09-24
JIWAN LAL MANDHER		2009-09-24
MEETU RAM		2009-09-24
MOHINDER PAUL		2009-09-24
NIRMAL RAM		2009-09-24
PARKASH HIRA		2018-07-10
PIARA LAL		2009-09-24
RAJ KUMAR		2020-01-01
SANT RAM		2009-09-24

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

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FOR THE YEAR ENDED 30 JUNE 2025**

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**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Shri Guru Ravidass Dharmik Sabha (Wolverhampton) was founded in 1963 and is the longest-established temple serving the UK's Ravidassia/Ad-Dharmi Community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Ravidassia religion in accordance with the teachings and principles of Shri Guru Ravidass without restriction as to any particular mode of worship and for that purpose to provide and maintain a temple for worship.

Significant activities

To organise regular prayer and religious congregations in the temple and to organise numerous funeral prayers, birthday functions and community gatherings.

Public benefit

To advance for the benefit of the community in and around the City of Wolverhampton, Dudley and Tipton, the religious, spiritual and philosophical values and principles and social teachings of Shri Guru Ravidass Ji.

To provide members of the Sabha, and members of the wider community who may be in need the following facilities, services and benefits:

1. food and nourishment (Langar) free of charge, and other forms of relief of poverty;
2. social and/or community facilities, free of charge or at low cost;
3. mother tongue teaching, free of charge or at low cost;
4. spaces, facilities and services to meet the needs of the elderly, the young, parents and infants, those with disabilities and those in need of language and cultural skills, literacy, numeracy and cultural skills; and
5. to provide health wellbeing and sports and fitness pursuits and activities for the general benefit of the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179154

Principal address

181 Dudley Road
Wolverhampton
West Midlands
WV2 3DR

Trustees

Mr N Mahay Chair
Mr H Randhawa President
Mr B R Mahay General Secretary
Mr N Ram Treasurer
Mr B Kalair Trustee
Mr M Ram Trustee
Mr M Paul Trustee
Mr J Chand Trustee
Mr J L Mandher Trustee
Mr P Lal Trustee
Mr S Ram Trustee
Mr J L Ahir Trustee
Mr H Jakhu Trustee
Mr R P Hira Trustee
Mr H Ram
Mr R Kumar

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

COMMENCEMENT OF ACTIVITIES

On 10 July 2018 the assets and liabilities were transferred from a previously unincorporated and unregistered temple.

Approved by order of the board of trustees on 18 November 2025 and signed on its behalf by:

Mr N Ram - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

Independent examiner's report to the trustees of Shri Guru Ravidass Dharmik Sabha (Wolverhampton)

I report to the charity trustees on my examination of the accounts of Shri Guru Ravidass Dharmik Sabha (Wolverhampton) (the Trust) for the year ended 30 June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Steven Lomas

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

18 November 2025

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		208,736	213,438
Investment income	2	59,383	48,998
Total		<u>268,119</u>	<u>262,436</u>
 EXPENDITURE ON			
Raising funds		33,922	38,569
Other		194,859	160,445
Total		<u>228,781</u>	<u>199,014</u>
 NET INCOME		39,338	63,422
 RECONCILIATION OF FUNDS			
Total funds brought forward		712,337	648,915
 TOTAL FUNDS CARRIED FORWARD		<u><u>751,675</u></u>	<u><u>712,337</u></u>

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**BALANCE SHEET
30 JUNE 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	729,156	616,906
CURRENT ASSETS			
Debtors	7	-	15,000
Cash at bank and in hand		34,399	93,421
		<u>34,399</u>	<u>108,421</u>
CREDITORS			
Amounts falling due within one year	8	(11,880)	(12,990)
		<u>22,519</u>	<u>95,431</u>
NET CURRENT ASSETS			
		<u>751,675</u>	<u>712,337</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>751,675</u>	<u>712,337</u>
NET ASSETS			
		<u>751,675</u>	<u>712,337</u>
FUNDS	9		
Unrestricted funds		751,675	712,337
TOTAL FUNDS		<u>751,675</u>	<u>712,337</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2025 and were signed on its behalf by:

Mr H Randhawa - Trustee

Mr N Ram - Trustee

Mr B R Mahay - Trustee

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	58,927	47,919
Deposit account interest	456	1,079
	<u>59,383</u>	<u>48,998</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Priests	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	213,438
Investment income	<u>48,998</u>
Total	<u>262,436</u>
EXPENDITURE ON	
Raising funds	38,569
Other	<u>160,445</u>
Total	<u>199,014</u>
NET INCOME	63,422
RECONCILIATION OF FUNDS	
Total funds brought forward	648,915
TOTAL FUNDS CARRIED FORWARD	<u><u>712,337</u></u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 July 2024	699,942	25,905	8,474	734,321
Additions	121,405	-	-	121,405
At 30 June 2025	821,347	25,905	8,474	855,726
DEPRECIATION				
At 1 July 2024	99,762	11,400	6,253	117,415
Charge for year	7,260	1,451	444	9,155
At 30 June 2025	107,022	12,851	6,697	126,570
NET BOOK VALUE				
At 30 June 2025	714,325	13,054	1,777	729,156
At 30 June 2024	600,180	14,505	2,221	616,906

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	15,000

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	11,880	12,990

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	712,337	39,338	751,675
TOTAL FUNDS	712,337	39,338	751,675

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	268,119	(228,781)	39,338
TOTAL FUNDS	268,119	(228,781)	39,338

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	648,915	63,422	712,337
TOTAL FUNDS	<u>648,915</u>	<u>63,422</u>	<u>712,337</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,436	(199,014)	63,422
TOTAL FUNDS	<u>262,436</u>	<u>(199,014)</u>	<u>63,422</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	200,134	202,066
Marriage registrar fees	3,440	5,370
Sundry income	5,162	6,002
	208,736	213,438
Investment income		
Rents received	58,927	47,919
Deposit account interest	456	1,079
	59,383	48,998
Total incoming resources	268,119	262,436
EXPENDITURE		
Other trading activities		
Food and other consumables	26,092	25,499
Celebration expenses	7,830	12,661
Coach hire and trip costs	-	409
	33,922	38,569
Other		
Donations paid	601	2,301
Irrecoverable loans	15,000	-
Loss on sale of tangible fixed assets	-	14
	15,601	2,315
Support costs		
Management		
Wages	11,385	9,296
Pensions	162	123
Rates and water	17,016	18,588
Insurance	5,573	5,160
Light and heat	54,188	63,252
Telephone	2,936	3,321
Postage and stationery	1,147	1,475
Advertising	2,027	1,235
Household and cleaning	2,032	298
Repairs and renewals	21,765	1,983
Security	25,478	9,121
Temporary temple workers	20,448	30,623
	164,157	144,475
Finance		
Bank charges	269	324
Depreciation		
Freehold property	7,260	5,676
Carried forward	7,260	5,676

This page does not form part of the statutory financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
Depreciation		
Brought forward	7,260	5,676
Plant and machinery	1,450	1,612
Fixtures and fittings	444	555
	9,154	7,843
Governance costs		
Auditors' remuneration	2,490	1,960
Professional charges	2,106	3,473
Payroll processing fees	1,082	55
	5,678	5,488
Total resources expended	228,781	199,014
Net income	39,338	63,422

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Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024
FOR
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

E R Grove & Co Limited
Grove House
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**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

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FOR THE YEAR ENDED 30 JUNE 2024**

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**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Shri Guru Ravidass Dharmik Sabha (Wolverhampton) was founded in 1963 and is the longest-established temple serving the UK's Ravidassia/Ad-Dharmi Community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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Significant activities

To organise regular prayer and religious congregations in the temple and to organise numerous funeral prayers, birthday functions and community gatherings.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179154

Principal address

181 Dudley Road
Wolverhampton
West Midlands
WV2 3DR

Trustees

Mr N Mahay Chair
Mr H Randhawa President
Mr B R Mahay General Secretary
Mr N Ram Treasurer
Mr B Kalair Trustee
Mr M Ram Trustee
Mr M Paul Trustee
Mr J Chand Trustee
Mr J L Mandher Trustee
Mr P Lal Trustee
Mr S K Saroy Trustee (resigned 22.6.24)
Mr S Ram Trustee
Mr J L Ahir Trustee
Mr H Jakhu Trustee
Mr R P Hira Trustee
Mr H Ram
Mr R Kumar

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

COMMENCEMENT OF ACTIVITIES

On 10 July 2018 the assets and liabilities were transferred from a previously unincorporated and unregistered temple.

Approved by order of the board of trustees on 8 November 2024 and signed on its behalf by:

Mr N Ram - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

Independent examiner's report to the trustees of Shri Guru Ravidass Dharmik Sabha (Wolverhampton)

I report to the charity trustees on my examination of the accounts of Shri Guru Ravidass Dharmik Sabha (Wolverhampton) (the Trust) for the year ended 30 June 2024.

Responsibilities and basis of report

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

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Steven Lomas

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

8 November 2024

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		213,438	164,689
Investment income	2	48,998	34,345
Total		<u>262,436</u>	<u>199,034</u>
 EXPENDITURE ON			
Raising funds		38,569	18,189
Other		160,445	166,569
Total		<u>199,014</u>	<u>184,758</u>
 NET INCOME		63,422	14,276
 RECONCILIATION OF FUNDS			
Total funds brought forward		648,915	634,639
 TOTAL FUNDS CARRIED FORWARD		<u><u>712,337</u></u>	<u><u>648,915</u></u>

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**BALANCE SHEET
30 JUNE 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	616,906	575,571
CURRENT ASSETS			
Debtors	7	15,000	15,000
Cash at bank and in hand		93,421	71,173
		<u>108,421</u>	<u>86,173</u>
CREDITORS			
Amounts falling due within one year	8	(12,990)	(12,829)
NET CURRENT ASSETS		<u>95,431</u>	<u>73,344</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>712,337</u>	<u>648,915</u>
NET ASSETS		<u>712,337</u>	<u>648,915</u>
FUNDS	9		
Unrestricted funds		<u>712,337</u>	<u>648,915</u>
TOTAL FUNDS		<u>712,337</u>	<u>648,915</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 November 2024 and were signed on its behalf by:

Mr H Randhawa - Trustee

Mr N Ram - Trustee

Mr B R Mahay - Trustee

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	47,919	34,182
Deposit account interest	1,079	163
	<u>48,998</u>	<u>34,345</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Priests	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	164,689
Investment income	34,345
Total	<u>199,034</u>
EXPENDITURE ON	
Raising funds	18,189
Other	166,569
Total	<u>184,758</u>
NET INCOME	14,276
RECONCILIATION OF FUNDS	
Total funds brought forward	634,639
TOTAL FUNDS CARRIED FORWARD	<u><u>648,915</u></u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 July 2023	650,751	25,905	8,474	61	685,191
Additions	49,191	-	-	-	49,191
Disposals	-	-	-	(61)	(61)
	<u>699,942</u>	<u>25,905</u>	<u>8,474</u>	<u>-</u>	<u>734,321</u>
DEPRECIATION					
At 1 July 2023	94,087	9,789	5,697	47	109,620
Charge for year	5,675	1,611	556	-	7,842
Eliminated on disposal	-	-	-	(47)	(47)
	<u>99,762</u>	<u>11,400</u>	<u>6,253</u>	<u>-</u>	<u>117,415</u>
NET BOOK VALUE					
At 30 June 2024	<u>600,180</u>	<u>14,505</u>	<u>2,221</u>	<u>-</u>	<u>616,906</u>
At 30 June 2023	<u>556,664</u>	<u>16,116</u>	<u>2,777</u>	<u>14</u>	<u>575,571</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>15,000</u>	<u>15,000</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>12,990</u>	<u>12,829</u>

9. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	648,915	63,422	712,337
TOTAL FUNDS	<u>648,915</u>	<u>63,422</u>	<u>712,337</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,436	(199,014)	63,422
TOTAL FUNDS	<u>262,436</u>	<u>(199,014)</u>	<u>63,422</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	634,639	14,276	648,915
TOTAL FUNDS	<u>634,639</u>	<u>14,276</u>	<u>648,915</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,034	(184,758)	14,276
TOTAL FUNDS	<u>199,034</u>	<u>(184,758)</u>	<u>14,276</u>

The £20,420 losses above represent historic loans that the charity has been unable to recover. None of the loans have been made to the charities trustees.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	202,066	157,363
Marriage registrar fees	5,370	1,890
Sundry income	6,002	5,436
	213,438	164,689
Investment income		
Rents received	47,919	34,182
Deposit account interest	1,079	163
	48,998	34,345
Total incoming resources	262,436	199,034
EXPENDITURE		
Other trading activities		
Food and other consumables	25,499	18,189
Celebration expenses	12,661	-
Coach hire and trip costs	409	-
	38,569	18,189
Other		
Donations paid	2,301	6,002
Loss on sale of tangible fixed assets	14	-
	2,315	6,002
Support costs		
Management		
Wages	9,296	3,463
Social security	-	69
Pensions	123	23
Rates and water	18,588	18,446
Insurance	5,160	4,671
Light and heat	63,252	47,309
Telephone	3,321	3,052
Postage and stationery	1,475	279
Advertising	1,235	2,135
Household and cleaning	298	1,570
Repairs and renewals	1,983	14,820
Security	9,121	7,413
Temporary temple workers	30,623	44,531
	144,475	147,781
Finance		
Bank charges	324	-
Depreciation		
Freehold property	5,676	5,554
Carried forward	5,676	5,554

This page does not form part of the statutory financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 £	2023 £
Depreciation		
Brought forward	5,676	5,554
Plant and machinery	1,612	1,791
Fixtures and fittings	555	694
Motor vehicles	-	5
	7,843	8,044
Governance costs		
Auditors' remuneration	2,015	2,540
Legal fees	3,473	2,202
	5,488	4,742
Total resources expended	199,014	184,758
Net income	63,422	14,276

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
FOR
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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Detailed Statement of Financial Activities	10 to 11

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Shri Guru Ravidass Dharmik Sabha (Wolverhampton) was founded in 1963 and is the longest-established temple serving the UK's Ravidassia/Ad-Dharmi Community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Ravidassia religion in accordance with the teachings and principles of Shri Guru Ravidass without restriction as to any particular mode of worship and for that purpose to provide and maintain a temple for worship.

Significant activities

To organise regular prayer and religious congregations in the temple and to organise numerous funeral prayers, birthday functions and community gatherings.

Public benefit

To advance for the benefit of the community in and around the City of Wolverhampton, Dudley and Tipton, the religious, spiritual and philosophical values and principles and social teachings of Shri Guru Ravidass Ji.

To provide members of the Sabha, and members of the wider community who may be in need the following facilities, services and benefits:

1. food and nourishment (Langar) free of charge, and other forms of relief of poverty;
2. social and/or community facilities, free of charge or at low cost;
3. mother tongue teaching, free of charge or at low cost;
4. spaces, facilities and services to meet the needs of the elderly, the young, parents and infants, those with disabilities and those in need of language and cultural skills, literacy, numeracy and cultural skills; and
5. to provide health wellbeing and sports and fitness pursuits and activities for the general benefit of the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179154

Principal address

181 Dudley Road
Wolverhampton
West Midlands
WV2 3DR

Trustees

Mr N Mahay Chair
Mr H Randhawa President
Mr B R Mahay General Secretary
Mr N Ram Treasurer
Mr B Kalair Trustee
Mr M Ram Trustee
Mr M Paul Trustee
Mr J Chand Trustee
Mr J L Mandher Trustee
Mr P Lal Trustee
Mr S K Saroy Trustee
Mr S Ram Trustee
Mr J L Ahir Trustee
Mr H Jakhu Trustee
Mr N C Jassal Trustee (deceased 27.3.23)
Mr R P Hira Trustee
Mr H Ram
Mr R Kumar

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

COMMENCEMENT OF ACTIVITIES

On 10 July 2018 the assets and liabilities were transferred from a previously unincorporated and unregistered temple.

Approved by order of the board of trustees on 22 January 2024 and signed on its behalf by:

Mr N Ram - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

Independent examiner's report to the trustees of Shri Guru Ravidass Dharmik Sabha (Wolverhampton)

I report to the charity trustees on my examination of the accounts of Shri Guru Ravidass Dharmik Sabha (Wolverhampton) (the Trust) for the year ended 30 June 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Steven Lomas

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

22 January 2024

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		164,689	148,991
Investment income	2	34,345	40,038
Total		<u>199,034</u>	<u>189,029</u>
 EXPENDITURE ON			
Raising funds		18,189	16,850
Other		166,569	139,355
Total		<u>184,758</u>	<u>156,205</u>
 NET INCOME		14,276	32,824
 RECONCILIATION OF FUNDS			
Total funds brought forward		634,639	601,815
 TOTAL FUNDS CARRIED FORWARD		<u><u>648,915</u></u>	<u><u>634,639</u></u>

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**BALANCE SHEET
30 JUNE 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	5	575,571	568,020
CURRENT ASSETS			
Debtors	6	15,000	15,000
Cash at bank and in hand		71,173	64,240
		86,173	79,240
CREDITORS			
Amounts falling due within one year	7	(12,829)	(12,621)
NET CURRENT ASSETS		73,344	66,619
TOTAL ASSETS LESS CURRENT LIABILITIES		648,915	634,639
NET ASSETS		648,915	634,639
FUNDS	8		
Unrestricted funds		648,915	634,639
TOTAL FUNDS		648,915	634,639

The financial statements were approved by the Board of Trustees and authorised for issue on 22 January 2024 and were signed on its behalf by:

Mr H Randhawa - Trustee

Mr N Ram - Trustee

Mr B R Mahay - Trustee

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	34,182	40,035
Deposit account interest	163	3
	<u>34,345</u>	<u>40,038</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	148,991
Investment income	40,038
Total	<u>189,029</u>
EXPENDITURE ON	
Raising funds	16,850
Other	139,355
Total	<u>156,205</u>
NET INCOME	32,824
RECONCILIATION OF FUNDS	
Total funds brought forward	601,815
TOTAL FUNDS CARRIED FORWARD	<u><u>634,639</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 July 2022	635,155	25,905	8,474	61	669,595
Additions	15,596	-	-	-	15,596
At 30 June 2023	<u>650,751</u>	<u>25,905</u>	<u>8,474</u>	<u>61</u>	<u>685,191</u>
DEPRECIATION					
At 1 July 2022	88,532	7,998	5,003	42	101,575
Charge for year	5,555	1,791	694	5	8,045
At 30 June 2023	<u>94,087</u>	<u>9,789</u>	<u>5,697</u>	<u>47</u>	<u>109,620</u>
NET BOOK VALUE					
At 30 June 2023	<u>556,664</u>	<u>16,116</u>	<u>2,777</u>	<u>14</u>	<u>575,571</u>
At 30 June 2022	<u>546,623</u>	<u>17,907</u>	<u>3,471</u>	<u>19</u>	<u>568,020</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	15,000	15,000

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	12,829	12,621

8. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	634,639	14,276	648,915
TOTAL FUNDS	634,639	14,276	648,915

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,034	(184,758)	14,276
TOTAL FUNDS	199,034	(184,758)	14,276

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	601,815	32,824	634,639
TOTAL FUNDS	601,815	32,824	634,639

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,029	(156,205)	32,824
TOTAL FUNDS	189,029	(156,205)	32,824

The £20,420 losses above represent historic loans that the charity has been unable to recover. None of the loans have been made to the charities trustees.

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	157,363	140,769
Marriage registrar fees	1,890	2,350
Sundry income	5,436	5,872
	164,689	148,991
Investment income		
Rents received	34,182	40,035
Deposit account interest	163	3
	34,345	40,038
Total incoming resources	199,034	189,029
EXPENDITURE		
Other trading activities		
Food and other consumables	18,189	16,850
Other		
Donations paid	6,002	1,693
Support costs		
Management		
Wages	3,463	9,707
Social security	69	235
Pensions	23	110
Rates and water	18,446	15,214
Insurance	4,671	4,255
Light and heat	47,309	50,401
Telephone	3,052	2,814
Postage and stationery	279	1,127
Advertising	2,135	2,900
Household and cleaning	1,570	1,512
Repairs and renewals	14,820	11,537
Security	7,413	6,985
Temporary temple workers	44,531	16,580
	147,781	123,377
Depreciation		
Freehold property	5,554	5,398
Plant and machinery	1,791	1,990
Fixtures and fittings	694	868
Motor vehicles	5	6
	8,044	8,262
Governance costs		
Auditors' remuneration	2,540	2,968
Legal fees	2,202	3,055
	4,742	6,023

This page does not form part of the statutory financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 £	2022 £
Total resources expended	<u>184,758</u>	<u>156,205</u>
Net income	<u><u>14,276</u></u>	<u><u>32,824</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022
FOR
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Shri Guru Ravidass Dharmik Sabha (Wolverhampton) was founded in 1963 and is the longest-established temple serving the UK's Ravidassia/Ad-Dharmi Community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Ravidassian religion in accordance with the teachings and principles of Shri Guru Ravidass without restriction as to any particular mode of worship and for that purpose to provide and maintain a temple for worship.

Significant activities

To organise regular prayer and religious congregations in the temple and to organise numerous funeral prayers, birthday functions and community gatherings.

Public benefit

To advance for the benefit of the community in and around the City of Wolverhampton, Dudley and Tipton, the religious, spiritual and philosophical values and principles and social teachings of Shri Guru Ravidass Ji.

To provide members of the Sabha, and members of the wider community who may be in need the following facilities, services and benefits:

1. food and nourishment (Langar) free of charge, and other forms of relief of poverty;
2. social and/or community facilities, free of charge or at low cost;
3. mother tongue teaching, free of charge or at low cost;
4. spaces, facilities and services to meet the needs of the elderly, the young, parents and infants, those with disabilities and those in need of language and cultural skills, literacy, numeracy and cultural skills; and
5. to provide health wellbeing and sports and fitness pursuits and activities for the general benefit of the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179154

Principal address

181 Dudley Road
Wolverhampton
West Midlands
WV2 3DR

Trustees

N Mahay Chair
H Randhawa President
B R Mahay General Secretary
N Ram Treasurer
B Kalair Trustee
M Ram Trustee
M Paul Trustee
J Chand Trustee
J L Mandher Trustee
P Lal Trustee
S K Saroy Trustee
S Ram Trustee
J L Ahir Trustee
H Jakhu Trustee
N C Jassal Trustee
R P Hira Trustee
H Ram
R Kumar

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

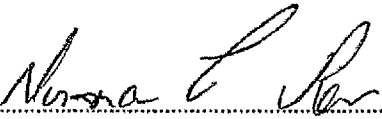
Independent Examiner

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

COMMENCEMENT OF ACTIVITIES

On 10 July 2018 the assets and liabilities were transferred from a previously unincorporated and unregistered temple.

Approved by order of the board of trustees on 21st Sept 22 and signed on its behalf by:


.....

N Ram - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

Independent examiner's report to the trustees of Shri Guru Ravidass Dharmik Sabha (Wolverhampton)

I report to the charity trustees on my examination of the accounts of Shri Guru Ravidass Dharmik Sabha (Wolverhampton) (the Trust) for the year ended 30 June 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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.



Steven Lomas
E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

Date: 21.5.2022

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		148,991	53,058
Investment income	2	40,038	18,337
Other income		-	3,855
Total		189,029	75,250
 EXPENDITURE ON			
Raising funds		16,850	1,692
Other		139,355	100,111
Total		156,205	101,803
 NET INCOME/(EXPENDITURE)		32,824	(26,553)
 Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		-	(20,420)
Net movement in funds		32,824	(46,973)
 RECONCILIATION OF FUNDS			
Total funds brought forward		601,815	648,788
 TOTAL FUNDS CARRIED FORWARD		<u>634,639</u>	<u>601,815</u>

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

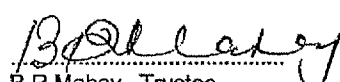
**BALANCE SHEET
30 JUNE 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	568,020	573,590
CURRENT ASSETS			
Debtors	6	15,000	15,000
Cash at bank and in hand		64,240	27,831
		<u>79,240</u>	<u>42,831</u>
CREDITORS			
Amounts falling due within one year	7	(12,621)	(14,606)
NET CURRENT ASSETS		<u>66,619</u>	<u>28,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>634,639</u>	<u>601,815</u>
NET ASSETS		<u>634,639</u>	<u>601,815</u>
FUNDS	8		
Unrestricted funds		<u>634,639</u>	<u>601,815</u>
TOTAL FUNDS		<u>634,639</u>	<u>601,815</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 Sept 22 and were signed on its behalf by:


H Randhawa - Trustee


N Ram - Trustee


B R Mahay - Trustee

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	40,035	18,331
Deposit account interest	3	6
	<u>40,038</u>	<u>18,337</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	53,058
Investment income	18,337
Other income	3,855
Total	<u>75,250</u>
 EXPENDITURE ON	
Raising funds	1,692
Other	100,111
Total	<u>101,803</u>
 NET INCOME/(EXPENDITURE)	<u>(26,553)</u>
 Other recognised gains/(losses)	
Gains/(losses) on revaluation of fixed assets	(20,420)
Net movement in funds	<u>(46,973)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	648,788
 TOTAL FUNDS CARRIED FORWARD	<u><u>601,815</u></u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 July 2021	635,155	23,212	8,474	61	666,902
Additions	-	2,693	-	-	2,693
At 30 June 2022	<u>635,155</u>	<u>25,905</u>	<u>8,474</u>	<u>61</u>	<u>669,595</u>
DEPRECIATION					
At 1 July 2021	83,134	6,008	4,135	35	93,312
Charge for year	5,398	1,990	868	7	8,263
At 30 June 2022	<u>88,532</u>	<u>7,998</u>	<u>5,003</u>	<u>42</u>	<u>101,575</u>
NET BOOK VALUE					
At 30 June 2022	<u>546,623</u>	<u>17,907</u>	<u>3,471</u>	<u>19</u>	<u>568,020</u>
At 30 June 2021	<u>552,021</u>	<u>17,204</u>	<u>4,339</u>	<u>26</u>	<u>573,590</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>15,000</u>	<u>15,000</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	-	367
Other creditors	<u>12,621</u>	<u>14,239</u>
	<u>12,621</u>	<u>14,606</u>

8. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	601,815	32,824	634,639
TOTAL FUNDS	<u>601,815</u>	<u>32,824</u>	<u>634,639</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,029	(156,205)	32,824
TOTAL FUNDS	<u>189,029</u>	<u>(156,205)</u>	<u>32,824</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	648,788	(46,973)	601,815
TOTAL FUNDS	<u>648,788</u>	<u>(46,973)</u>	<u>601,815</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	75,250	(101,803)	(20,420)	(46,973)
TOTAL FUNDS	<u>75,250</u>	<u>(101,803)</u>	<u>(20,420)</u>	<u>(46,973)</u>

The £20,420 losses above represent historic loans that the charity has been unable to recover. None of the loans have been made to the charities trustees.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
FOR
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF**

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 June 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Shri Guru Ravidass Dharmik Sabha (Wolverhampton) was founded in 1963 and is the longest-established temple serving the UK's Ravidassia/Ad-Dharmi Community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Ravidassian religion in accordance with the teachings and principles of Shri Guru Ravidass without restriction as to any particular mode of worship and for that purpose to provide and maintain a temple for worship.

Significant activities

To organise regular prayer and religious congregations in the temple and to organise numerous funeral prayers, birthday functions and community gatherings.

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To advance for the benefit of the community in and around the City of Wolverhampton, Dudley and Tipton, the religious, spiritual and philosophical values and principles and social teachings of Shri Guru Ravidass Ji.

To provide members of the Sabha, and members of the wider community who may be in need the following facilities, services and benefits:

1. food and nourishment (Langar) free of charge, and other forms of relief of poverty;
2. social and/or community facilities, free of charge or at low cost;
3. mother tongue teaching, free of charge or at low cost;
4. spaces, facilities and services to meet the needs of the elderly, the young, parents and infants, those with disabilities and those in need of language and cultural skills, literacy, numeracy and cultural skills; and
5. to provide health wellbeing and sports and fitness pursuits and activities for the general benefit of the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179154

Principal address

181 Dudley Road
Wolverhampton
West Midlands
WV2 3DR

Trustees

N Mahay Chair
H Randhawa President
B R Mahay General Secretary
N Ram Treasurer
B Kalair Trustee
M Ram Trustee
M Paul Trustee
J Chand Trustee
J L Mandher Trustee
P Lal Trustee
S K Saroy Trustee
S Ram Trustee
J L Ahir Trustee
H Jakhu Trustee
N C Jassal Trustee
R P Hira Trustee
H Ram
R Kumar

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

COMMENCEMENT OF ACTIVITIES

On 10 July 2018 the assets and liabilities were transferred from a previously unincorporated and unregistered temple.

Approved by order of the board of trustees on 11 November 2021 and signed on its behalf by:

N Ram - Trustee

A handwritten signature in black ink, appearing to read 'N Ram', is written below the name 'N Ram - Trustee'.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

Independent examiner's report to the trustees of Shri Guru Ravidass Dharmik Sabha (Wolverhampton)

I report to the charity trustees on my examination of the accounts of Shri Guru Ravidass Dharmik Sabha (Wolverhampton) (the Trust) for the year ended 30 June 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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.



Steven Lomas
E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

11 November 2021

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		53,058	87,275
Investment income	2	18,337	142
Other income		3,855	2,684
Total		75,250	90,101
EXPENDITURE ON			
Raising funds		1,692	24,819
Other		100,111	100,273
Total		101,803	125,092
NET INCOME/(EXPENDITURE)		(26,553)	(34,991)
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		(20,420)	-
Net movement in funds		(46,973)	(34,991)
RECONCILIATION OF FUNDS			
Total funds brought forward		648,788	683,779
TOTAL FUNDS CARRIED FORWARD		601,815	648,788

The notes form part of these financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**BALANCE SHEET
30 JUNE 2021**

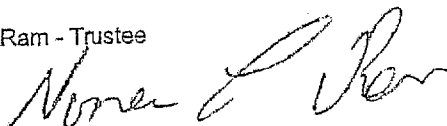
	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	573,590	581,991
CURRENT ASSETS			
Debtors	6	15,000	35,420
Cash at bank and in hand		27,831	48,096
		<u>42,831</u>	<u>83,516</u>
CREDITORS			
Amounts falling due within one year	7	(14,606)	(16,719)
		<u>28,225</u>	<u>66,797</u>
NET CURRENT ASSETS			
		601,815	648,788
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>601,815</u>	<u>648,788</u>
NET ASSETS			
		<u>601,815</u>	<u>648,788</u>
FUNDS	8		
Unrestricted funds		601,815	648,788
TOTAL FUNDS		<u>601,815</u>	<u>648,788</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2021 and were signed on its behalf by:

H Randhawa - Trustee



N Ram - Trustee



B R Mahay - Trustee



**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2021 £	2020 £
Rents received	18,331	-
Deposit account interest	6	142
	<u>18,337</u>	<u>142</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2021**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	87,275
Investment income	142
Other income	2,684
Total	<u>90,101</u>
EXPENDITURE ON	
Raising funds	24,819
Other	100,273
Total	<u>125,092</u>
NET INCOME/(EXPENDITURE)	<u>(34,991)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	683,779
TOTAL FUNDS CARRIED FORWARD	<u><u>648,788</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 July 2020 and 30 June 2021	635,155	23,212	8,474	61	666,902
DEPRECIATION					
At 1 July 2020	77,736	4,097	3,051	27	84,911
Charge for year	5,398	1,911	1,084	8	8,401
At 30 June 2021	83,134	6,008	4,135	35	93,312
NET BOOK VALUE					
At 30 June 2021	<u>552,021</u>	<u>17,204</u>	<u>4,339</u>	<u>26</u>	<u>573,590</u>
At 30 June 2020	<u>557,419</u>	<u>19,115</u>	<u>5,423</u>	<u>34</u>	<u>581,991</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2021**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	15,000	35,420
	<u>15,000</u>	<u>35,420</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	367	-
Other creditors	14,239	16,719
	<u>14,606</u>	<u>16,719</u>

8. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	648,788	(46,973)	601,815
	<u>648,788</u>	<u>(46,973)</u>	<u>601,815</u>
TOTAL FUNDS	<u>648,788</u>	<u>(46,973)</u>	<u>601,815</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	75,250	(101,803)	(20,420)	(46,973)
	<u>75,250</u>	<u>(101,803)</u>	<u>(20,420)</u>	<u>(46,973)</u>
TOTAL FUNDS	<u>75,250</u>	<u>(101,803)</u>	<u>(20,420)</u>	<u>(46,973)</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	683,779	(34,991)	648,788
	<u>683,779</u>	<u>(34,991)</u>	<u>648,788</u>
TOTAL FUNDS	<u>683,779</u>	<u>(34,991)</u>	<u>648,788</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,101	(125,092)	(34,991)
	<u>90,101</u>	<u>(125,092)</u>	<u>(34,991)</u>
TOTAL FUNDS	<u>90,101</u>	<u>(125,092)</u>	<u>(34,991)</u>

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2021**

8. MOVEMENT IN FUNDS - continued

The £20,420 losses above represent historic loans that the charity has been unable to recover. None of the loans have been made to the charities trustees.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,343	86,693
Marriage registrar fees	70	-
Lift compensation	-	200
Sundry income	1,645	382
	53,058	87,275
Investment income		
Rents received	18,331	-
Deposit account interest	6	142
	18,337	142
Other income		
Coronavirus job retention scheme grants received	3,855	2,684
	75,250	90,101
Total incoming resources		
EXPENDITURE		
Other trading activities		
Food and other consumables	1,692	17,419
Coach hire and trip costs	-	7,400
	1,692	24,819
Other		
Hire of plant and machinery	-	830
Motor expenses	-	1,933
Donations paid	1,471	2,139
	1,471	4,902
Support costs		
Management		
Wages	20,152	20,269
Social security	-	335
Pensions	143	6
Rates and water	20,449	8,503
Insurance	3,995	3,574
Light and heat	21,311	22,890
Telephone	2,520	2,122
Postage and stationery	374	677
Advertising	724	3,202
Household and cleaning	110	213
Repairs and renewals	1,321	12,449
Security	6,026	6,360
	77,125	80,600
Finance		
Bank interest	2	80

This page does not form part of the statutory financial statements

**SHRI GURU RAVIDASS DHARMIK SABHA
(WOLVERHAMPTON)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 £	2020 £
Finance		
Depreciation		
Freehold property	5,398	5,398
Plant and machinery	1,911	2,124
Fixtures and fittings	1,085	1,356
Motor vehicles	9	11
	8,403	8,889
Governance costs		
Auditors' remuneration	4,085	1,500
Legal fees	9,025	4,302
	13,110	5,802
Total resources expended	101,803	125,092
Net expenditure	(26,553)	(34,991)