

**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)**

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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.

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 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 over a horizontal dotted line.

**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		<u>75,250</u>	<u>90,101</u>
EXPENDITURE ON			
Raising funds		1,692	24,819
Other		100,111	100,273
Total		<u>101,803</u>	<u>125,092</u>
NET INCOME/(EXPENDITURE)		<u>(26,553)</u>	<u>(34,991)</u>
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		(20,420)	-
Net movement in funds		<u>(46,973)</u>	<u>(34,991)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		648,788	683,779
TOTAL FUNDS CARRIED FORWARD		<u><u>601,815</u></u>	<u><u>648,788</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET
30 JUNE 2021**

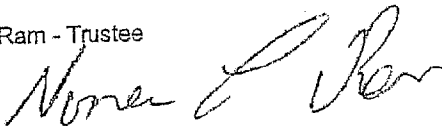
	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	573,590	581,991
CURRENT ASSETS			
Debtors	6	15,000	35,420
Cash at bank and in hand		27,831	48,096
		<u>42,831</u>	<u>83,516</u>
CREDITORS			
Amounts falling due within one year	7	(14,606)	(16,719)
		<u>28,225</u>	<u>66,797</u>
NET CURRENT ASSETS			
		601,815	648,788
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>601,815</u>	<u>648,788</u>
NET ASSETS			
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
	<hr/> 53,058	<hr/> 87,275
Investment income		
Rents received	18,331	-
Deposit account interest	6	142
	<hr/> 18,337	<hr/> 142
Other income		
Coronavirus job retention scheme grants received	3,855	2,684
	<hr/> 75,250	<hr/> 90,101
Total incoming resources		
EXPENDITURE		
Other trading activities		
Food and other consumables	1,692	17,419
Coach hire and trip costs	-	7,400
	<hr/> 1,692	<hr/> 24,819
Other		
Hire of plant and machinery	-	830
Motor expenses	-	1,933
Donations paid	1,471	2,139
	<hr/> 1,471	<hr/> 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
	<hr/> 77,125	<hr/> 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
	<hr/> 8,403	<hr/> 8,889
Governance costs		
Auditors' remuneration	4,085	1,500
Legal fees	9,025	4,302
	<hr/> 13,110	<hr/> 5,802
Total resources expended	<hr/> 101,803	<hr/> 125,092
Net expenditure	<hr/> <hr/> (26,553)	<hr/> <hr/> (34,991)