

**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)**

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FOR THE YEAR ENDED 30 JUNE 2023**

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**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
		<u>86,173</u>	<u>79,240</u>
CREDITORS			
Amounts falling due within one year	7	(12,829)	(12,621)
NET CURRENT ASSETS		<u>73,344</u>	<u>66,619</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		648,915	634,639
NET ASSETS		<u>648,915</u>	<u>634,639</u>
FUNDS	8		
Unrestricted funds		<u>648,915</u>	<u>634,639</u>
TOTAL FUNDS		<u>648,915</u>	<u>634,639</u>

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
	<hr/> 164,689	<hr/> 148,991
Investment income		
Rents received	34,182	40,035
Deposit account interest	163	3
	<hr/> 34,345	<hr/> 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
	<hr/> 147,781	<hr/> 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
	<hr/> 8,044	<hr/> 8,262
Governance costs		
Auditors' remuneration	2,540	2,968
Legal fees	2,202	3,055
	<hr/> 4,742	<hr/> 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