

**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
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 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

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 (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').

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

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)
		<u>95,431</u>	<u>73,344</u>
NET CURRENT ASSETS			
		<u>712,337</u>	<u>648,915</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
	<hr/> 213,438	<hr/> 164,689
Investment income		
Rents received	47,919	34,182
Deposit account interest	1,079	163
	<hr/> 48,998	<hr/> 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	-
	<hr/> 38,569	<hr/> 18,189
Other		
Donations paid	2,301	6,002
Loss on sale of tangible fixed assets	14	-
	<hr/> 2,315	<hr/> 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
	<hr/> 144,475	<hr/> 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
	<hr/> 7,843	<hr/> 8,044
Governance costs		
Auditors' remuneration	2,015	2,540
Legal fees	3,473	2,202
	<hr/> 5,488	<hr/> 4,742
Total resources expended	<hr/> 199,014	<hr/> 184,758
Net income	<hr/> <hr/> 63,422	<hr/> <hr/> 14,276

This page does not form part of the statutory financial statements