

**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	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	213,438
Investment income	48,998
Total	<u>262,436</u>
EXPENDITURE ON	
Raising funds	38,569
Other	160,445
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
	<hr/> 208,736	<hr/> 213,438
Investment income		
Rents received	58,927	47,919
Deposit account interest	456	1,079
	<hr/> 59,383	<hr/> 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
	<hr/> 33,922	<hr/> 38,569
Other		
Donations paid	601	2,301
Irrecoverable loans	15,000	-
Loss on sale of tangible fixed assets	-	14
	<hr/> 15,601	<hr/> 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
	<hr/> 164,157	<hr/> 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
	<hr/> 9,154	<hr/> 7,843
Governance costs		
Auditors' remuneration	2,490	1,960
Professional charges	2,106	3,473
Payroll processing fees	1,082	55
	<hr/> 5,678	<hr/> 5,488
Total resources expended	<hr/> 228,781	<hr/> 199,014
Net income	<hr/> <hr/> 39,338	<hr/> <hr/> 63,422

This page does not form part of the statutory financial statements