

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023**  
**FOR**  
**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

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**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

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**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

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The trustees present their report with the financial statements of the charity for the year ended 30th September 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives detailed in the governing document are:

1. The advancement of Religion according to the teachings of shri Guru Ravidass
2. Promote Ravidassia faith by providing a place of worship
3. Promote Ravidassia faith by educating people in the teachings of Shri Guru Ravidass
4. Helping those in need through poverty and sickness.

**Public benefit**

The management committee and the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance given on charities and the advancement of religion. The work of the temple gives rise to public benefit by enabling ordinary people to live out their faith as part of the community through:

- (a) The maintenance of a place of worship with the services of a religious worker who is tasked to serve and meet the spiritual and religious needs of devotees.
- (b) The provision of resources for the teaching of the principles of Shri Guru Ravidass Ji.
- (c) The provision of care and advice for the congregation and local people.
- (d) The provision of langar, a community kitchen providing free meals to the congregation and local people.

**Volunteers**

The Charity required approximately 18,972 hours of volunteer's efforts in the year to carry out its obligations particularly in the areas of maintenance, preparation and management of festivals, events, catering and administration. It is difficult to attribute an economic value to this contribution that the volunteers make of their time but it is crucial to the basic function of the Charity. The committee ensures that best value is derived from the efforts of the volunteers.

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The objectives detailed in the governing document were achieved in this year as follows:

- (a) The advancement of Religion according to the teachings of shri Guru Ravidass  
The charity provided religious services at the temple
- (b) Promote Ravidassia faith by providing a place of worship  
The charity managed and maintained the temple.
- (c) Promote Ravidassia faith by educating people in the teachings of Shri Guru Ravidass  
Literature and materials in both English and Punjabi are made available to the congregation and local people.
- (d) Helping those in need through poverty and sickness  
This objective was achieved by the provision of Langar, (meals and refreshment), each day for the congregation and others.

Issues outstanding at the start of the year:

- 1. Begin the process of registering with HMRC for gift aid support.
- 2. Carry out refurbishment work on the Foyer.
- 3. Make arrangements for the religious worker to come to the temple.

Matters arising during the year:

- 1. The process of registering with HMRC and obtaining approval for gift aid claims was completed.
- 2. Refurbishment of the foyer was completed.
- 3. A religious worker arrived at the temple.
- 4. Several events and functions were carried out.
- 5. Congregation attendances are back to pre pandemic levels

For the future the following issues need to be addressed:

- 1. Begin the process of recording and claiming gift aid.
- 2. Carry out refurbishment work in the dining area.
- 3. Make arrangements for a second religious worker to come to the temple.
- 4. Improve the thermal efficiency of the building.
- 5. Look into obtaining off site parking for the temple.

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

Over and above any Restricted Funds, it is the policy of the charity to maintain unrestricted reserves not committed or invested in tangible assets, which are the free reserves of the charity, at a level, which equates to approximately three years unrestricted expenditure. This should provide sufficient funds to cover operational costs of the current activities of the charity in the event of a significant decline in donations income. The period would then give sufficient time to consider how the funding would be replaced or the activities changed.

In addition, the unrestricted reserves also need to be available to fund future work anticipated on the temple and any other planned capital expenditure should the charity be required to do so within a short time scale. The target levels for free reserves have therefore not been achieved. For the foreseeable future, net incoming resources will be accumulated, subject to the capital expenditure planned, until the target levels are achieved.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is governed under the rules laid down in its constitution adopted on 18th December 2021.

**Organizational structure**

The Executive Committee members are elected by members using a democratic electoral system and serve a term of two years. New trustees do not receive formal training but are guided in their duties by the existing trustees.

The Executive Committee, (Charity Trustees), may meet regularly, (and ad hoc when required), to consider the proper running of the trust and its activities. There are time limited sub-committees which deal with specific issues and matters as directed by the Executive Committee. Those sub-groups report to the Executive Committee, which then considers their recommendations.

The four Honorary Trustees are appointed by the members are responsible for maintaining continuity in the event of action(s)/event(s) which would render the trustees position(s) untenable. They meet the executive committee of the charity when necessary.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1198168

**Principal address**

475 Foleshill Road  
Coventry  
CV6 5AQ

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

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**Trustees**

**Honorary Trustees**

Mr Raj Kumar  
Mr Hans Raj  
Mr Rajhans Kalair  
Mr Ramesh Salhan

**Executive Committee**

President	Mr Ajit Parshad	appointed November 2021
Vice President	Mr Hari Paul Mehmi	appointed November 2021
General Secretary	Mrs Anita Puri	appointed November 2021
Assistant General Secretary	Mr Juggiven Dass	appointed November 2021
Treasurer	Mr Gopal Kalair	appointed November 2021
Assistant Treasurer	Mr Tarlok Singh	appointed November 2021
Stage Secretary	Mr Shivdayal Lochab	
Assistant Stage Secretary	Mr Paramjit Khangura	appointed November 2021
Member	Mr Desraj Sandi	
Member	Mr Deshraj Kelay	appointed November 2021
Member	Mr Joshi Ram	appointed November 2021

**Independent Examiner**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

Approved by order of the board of trustees on 15th January 2024 and signed on its behalf by:

Mr Ajit Parshad - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

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**Independent examiner's report to the trustees of Shri Guru Ravidass Temple (Foleshill)**

I report to the charity trustees on my examination of the accounts of Shri Guru Ravidass Temple (Foleshill) (the Trust) for the year ended 30th September 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.

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

15th January 2024

*R Pau & Co Limited*

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	125,450	65,384
<b>EXPENDITURE ON</b>			
Raising funds	3	88,720	58,675
Other		7,547	6,801
<b>Total</b>		96,267	65,476
<b>NET INCOME/(EXPENDITURE)</b>		29,183	(92)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		928,124	928,216
<b>TOTAL FUNDS CARRIED FORWARD</b>		957,307	928,124

The notes form part of these financial statements



**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

**BALANCE SHEET**  
**30TH SEPTEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	310,257	308,490
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	7	649,954	622,653
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,904)	(3,019)
<b>NET CURRENT ASSETS</b>		<u>647,050</u>	<u>619,634</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		957,307	928,124
<b>NET ASSETS</b>		<u>957,307</u>	<u>928,124</u>
<b>FUNDS</b>	9		
Unrestricted funds		957,307	928,124
<b>TOTAL FUNDS</b>		<u>957,307</u>	<u>928,124</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th January 2024 and were signed on its behalf by:

Mr Ajit Parshad - Trustee

*A Parshad*

Mrs Anita Puri - Trustee

*Anita Puri* 2/02/24

The notes form part of these financial statements

## **SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 30TH SEPTEMBER 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.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 33% on cost

##### **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.

#### **2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Temple revenue	56,631	36,251
Interest received	5,148	363
Rent and associated income	63,671	28,770
	<u>125,450</u>	<u>65,384</u>

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

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

**3. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Support costs	-	(643)
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	<u>65,384</u>
<b>EXPENDITURE ON</b>	
Raising funds	58,675
Other	<u>6,801</u>
<b>Total</b>	<u>65,476</u>
<b>NET INCOME/(EXPENDITURE)</b>	(92)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	928,216
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>928,124</u>

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

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

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>					
At 1st October 2022	185,000	106,739	39,761	-	331,500
Additions	-	-	3,289	2,226	5,515
At 30th September 2023	185,000	106,739	43,050	2,226	337,015
<b>DEPRECIATION</b>					
At 1st October 2022	-	-	23,010	-	23,010
Charge for year	-	-	3,006	742	3,748
At 30th September 2023	-	-	26,016	742	26,758
<b>NET BOOK VALUE</b>					
At 30th September 2023	185,000	106,739	17,034	1,484	310,257
At 30th September 2022	185,000	106,739	16,751	-	308,490

**7. CASH AT BANK AND IN HAND**

	2023 Total funds £	2022 Total funds £
Cash in hand	7,250	8,188
HSBC bank account 41167421	96,952	87,215
HSBC bank account 21460234	413,604	408,456
Barclays bank account 20078689	116,875	118,794
HSBC Bank Account 70711985	15,273	-
Total	649,954	622,653

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

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

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	<u>2,904</u>	<u>3,019</u>

**9. MOVEMENT IN FUNDS**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	928,124	29,183	957,307
<b>TOTAL FUNDS</b>	<u>928,124</u>	<u>29,183</u>	<u>957,307</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,450	(96,267)	29,183
<b>TOTAL FUNDS</b>	<u>125,450</u>	<u>(96,267)</u>	<u>29,183</u>

**Comparatives for movement in funds**

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	928,216	(92)	928,124
<b>TOTAL FUNDS</b>	<u>928,216</u>	<u>(92)</u>	<u>928,124</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,384	(65,476)	(92)
<b>TOTAL FUNDS</b>	<u>65,384</u>	<u>(65,476)</u>	<u>(92)</u>

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

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

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/21 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	928,216	29,091	957,307
<b>TOTAL FUNDS</b>	<u>928,216</u>	<u>29,091</u>	<u>957,307</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	190,834	(161,743)	29,091
<b>TOTAL FUNDS</b>	<u>190,834</u>	<u>(161,743)</u>	<u>29,091</u>

**10. RELATED PARTY DISCLOSURES**

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

**SHRI GURU RAVIDASS TEMPLE (FOLESHILL)**

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Temple revenue	56,631	36,251
Interest received	5,148	363
Rent and associated income	63,671	28,770
	<u>125,450</u>	<u>65,384</u>
<b>Total incoming resources</b>	125,450	65,384
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Subcontractor	1,492	-
<b>Other</b>		
Groceries	7,547	6,801
<b>Support costs</b>		
<b>Finance</b>		
Gross wages and national insurance	14,722	11,421
Rates and water	1,263	2,156
Insurance	4,039	2,218
Light and heat	24,328	21,294
Telephone and postage	1,022	1,472
Sundries	5,545	4,550
Bank charges	218	59
	<u>51,137</u>	<u>43,170</u>
<b>Information technology</b>		
Travel	1,303	-
Adverting	100	-
Accountancy	2,904	2,904
Professional fees	8,335	5,142
Repairs and renewals	19,701	4,503
	<u>32,343</u>	<u>12,549</u>
<b>Other</b>		
Plant and machinery	3,006	2,956
Computer equipment	742	-
	<u>3,748</u>	<u>2,956</u>
<b>Total resources expended</b>	<u>96,267</u>	<u>65,476</u>
<b>Net income/(expenditure)</b>	<u>29,183</u>	<u>(92)</u>

This page does not form part of the statutory financial statements