

SHRI GURU RAVIDASS SANGAT LUTON BEDFORDSHIRE

England & Wales · Charity number 275993

Details

Status Registered

Legal form Other

Registered 1978-07-13

Register [View on the Charity Commission register](#)

Contact

Address 31 Cardigan Street
Luton
LU1 1RP

Phone 01582450053

Email sgrluton@yahoo.com

Activities

Objects: (1) TO ADVANCE RELIGION IN ACCORDANCE WITH THE TEACHINGS AND PRINCIPLES OF SHRI GURU RAVIDASS JI, TO ARRANGE RELIGIOUS FUNCTIONS, LECTURES AND DISCUSSIONS ON THE LIFE AND MISSION OF SHRI GURU RAVIDASS JI, TO CELEBRATE RELIGIOUS PRACTICES IN ACCORDANCE WITH THOSE DEFINED IN THE SHRI GURU GRANTH SAHIB JI AND ADOPTING THE 'HAAR NISHAAN' SIGN AS OUR RELIGIOUS SYMBOL FOR SUCH CELEBRATIONS; (2) TO FURTHER OR BENEFIT THE RESIDENTS OF LUTON AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The Shri Guru Ravidass Sangat and Community Centre are to advance the Ravidassia principles of equality, social welfare and worship through for all communities:a) the provision of learning, recreational and leisure services similar to activities provided in the interest of social welfare;b) tackle the disproportionate social; economic exclusion;c) promote community cohesion.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bedford
- Central Bedfordshire
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£152,394	£88,409	-	-
2024-09-30	£96,197	£55,095	-	-
2023-09-30	£60,181	£61,434	-	-
2022-09-30	£88,696	£67,256	-	-
2021-09-30	£102,774	£78,823	-	-
2020-09-30	£115,665	£87,732	-	-

Trustees

Name	Role	Appointed
Bishan Dass		
Jagan Nath		
Kamla Devi Kainth		2014-11-30
Resham Lal		

SHRI GURU RAVIDASS SANGAT LUTON BEDFORDSHIRE

England & Wales - Charity number 275993

Accounts

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2025

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2025

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Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report

Year ended 30 September 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

Mr Jagan Nath - Chairperson
Mr B Dass
Mr R Lal
Mrs K D Kainth

Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
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Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2025

Objectives and activities

Shri Guru Ravidass Sangat was formed in 1983. Its formation established a centrally located place of worship for the Ravidassia Sikh community. In recent years the organisation has evolved to provide an array of community projects that support the needs of the community, whilst still maintaining regular worship provision.

Central to its formation was its charity registration and constitution. The latter, was updated in 2019 - reflecting predominately the expansion of community projects.

The charity began, with initial collective donations from Luton's Ravidassia community. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them to further their charitable aims and objectives.

The objectives of the charity include;

- a) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation.
- b) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings.
- c) To work towards greater social cohesion and community integration in Luton.
- d) To provide a place of worship for members of the local Sikh community.

Achievements and performance

During the year the charity continued with its high profile charity work in addition to its regular worship and service programmes. This has included a weekly Wellbeing Club - supporting Elder South Asian communities, provision of healthy and budget based cooking classes, basic and advanced IT classes and keep fit and exercise classes as well as a provision of warm spaces for vulnerable communities. Each of these service provisions were provided either at no cost or at nominal cost aiming to support the most disadvantaged and deprived in society.'

In 2024 Shri Guru Ravidass Sangat was awarded the prestigious Kings Award for Voluntary Services. The first faith based organisation in Bedfordshire to be awarded this accolade. This was a reflective of the dedication and commitment of so many volunteers some of whom have dedicated their time and effort over so many years. This was also strongly portrayed across social media, in the local and television coverage.

Shri Guru Ravidass Sangat Luton Bedfordshire

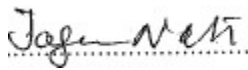
Trustees' Annual Report *(continued)*

Year ended 30 September 2025

Financial review

The net incoming resources for the year was a gain of £63,985 (2024 – gain of £41,102). At the end of the financial year the reserves were £356,169 (2024 - £276,912) of unrestricted funds and £20,073 (2024 - £35,345) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

The trustees' annual report was approved on 20 May 2026 and signed on behalf of the board of trustees by:



Mr Jagan Nath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2025

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	123,483	12,880	136,363	80,177
Other income	5	16,031	–	16,031	16,020
Total income		<u>139,514</u>	<u>12,880</u>	<u>152,394</u>	<u>96,197</u>
Expenditure					
Expenditure on charitable activities	6,7	60,257	28,152	88,409	55,095
Total expenditure		<u>60,257</u>	<u>28,152</u>	<u>88,409</u>	<u>55,095</u>
Net income and net movement in funds		<u>79,257</u>	<u>(15,272)</u>	<u>63,985</u>	<u>41,102</u>
Reconciliation of funds					
Total funds brought forward		276,912	35,345	312,257	271,154
Total funds carried forward		<u>356,169</u>	<u>20,073</u>	<u>376,242</u>	<u>312,256</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	186,917	187,169
Current assets			
Cash at bank and in hand		190,451	126,184
Creditors: amounts falling due within one year	13	1,126	1,097
Net current assets		189,325	125,087
Total assets less current liabilities		376,242	312,256
Net assets		376,242	312,256
Funds of the charity			
Restricted funds		20,073	35,344
Unrestricted funds		356,169	276,912
Total charity funds	14	376,242	312,256

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2026, and are signed on behalf of the board by:

Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 1RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 20% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations type 1	98,125	12,880	111,005
Grants			
Gift aid	25,358	—	25,358
	<u>123,483</u>	<u>12,880</u>	<u>136,363</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations type 1	38,920	30,525	69,445
Grants			
Gift aid	10,732	—	10,732
	<u>49,652</u>	<u>30,525</u>	<u>80,177</u>

5. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income type 1	<u>16,031</u>	<u>16,031</u>	<u>16,020</u>	<u>16,020</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activity type 1	–	28,152	28,152
Support costs	60,257	–	60,257
	<u>60,257</u>	<u>28,152</u>	<u>88,409</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	–	16,766	16,766
Support costs	38,329	–	38,329
	<u>38,329</u>	<u>16,766</u>	<u>55,095</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Activity type 1	28,152	–	28,152	16,766
Governance costs	–	60,257	60,257	38,329
	<u>28,152</u>	<u>60,257</u>	<u>88,409</u>	<u>55,095</u>

8. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>252</u>	<u>314</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,125</u>	<u>1,095</u>

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

11. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No trustee expenses have been incurred.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2024 and 30 September 2025	<u>185,911</u>	<u>7,305</u>	<u>193,216</u>
Depreciation			
At 1 October 2024	—	6,047	6,047
Charge for the year	—	252	252
At 30 September 2025	<u>—</u>	<u>6,299</u>	<u>6,299</u>
Carrying amount			
At 30 September 2025	<u>185,911</u>	<u>1,006</u>	<u>186,917</u>
At 30 September 2024	<u>185,911</u>	<u>1,258</u>	<u>187,169</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,125</u>	<u>1,097</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2024 £	Income £	Expenditure £	At 30 September 2025 £
General funds	<u>276,912</u>	<u>139,514</u>	<u>(60,257)</u>	<u>356,169</u>

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
General funds	<u>249,569</u>	<u>65,672</u>	<u>(38,329)</u>	<u>276,912</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2024 £	Income £	Expenditure £	At 30 September 2025 £
Restricted Fund 1 - desc in a/cs	35,345	12,880	(28,152)	20,073

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
Restricted Fund 1 - desc in a/cs	21,585	30,525	(16,766)	35,344

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	186,917	186,917
Current assets	190,451	190,451
Creditors less than 1 year	(1,125)	(1,125)
Net assets	376,242	376,242

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	187,169	187,169
Current assets	126,184	126,184
Creditors less than 1 year	(1,095)	(1,095)
Net assets	312,258	312,258

16. Related parties

There were no related party transactions during the period.

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2025

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations type 1	111,005	69,445
Gift aid	25,358	10,732
	<u>136,363</u>	<u>80,177</u>
Other income		
Other income type 1	16,031	16,020
	<u>16,031</u>	<u>16,020</u>
Total income	<u>152,394</u>	<u>96,197</u>
Expenditure		
Expenditure on charitable activities		
Light and heat	5,236	7,953
Repairs and maintenance	49,901	23,600
Insurance	2,361	1,906
IT class	21,142	—
Lunch club and langer	2,778	5,723
Legal and professional fees	1,500	1,095
Telephone	1,007	691
Printing, postage and advertising	—	2,651
Depreciation	252	314
Sundry expenses	—	119
Grants and donations	152	6,253
Classes and events	4,080	4,790
	<u>88,409</u>	<u>55,095</u>
Total expenditure	<u>88,409</u>	<u>55,095</u>
Net income	<u>63,985</u>	<u>41,102</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	21,142	–
Direct charitable activity 1 - lunch club and langer	2,778	5,723
Direct charitable activity 1 - grants and donations	152	6,253
Direct charitable activity 1 - classes and events	4,080	4,790
	<u>28,152</u>	<u>16,766</u>
Governance costs		
Governance costs - light & heat	5,236	7,953
Governance costs - repairs & maintenance	49,901	23,600
Governance costs - insurance	2,361	1,906
Governance costs - accountancy fees	1,125	1,095
Governance costs - financial advice	375	–
Governance costs - telephone	1,007	691
Governance costs - printing, postage and advertising	–	2,651
Governance costs - depreciation	252	314
Governance costs - sundry expenses	–	119
	<u>60,257</u>	<u>38,329</u>
Expenditure on charitable activities	<u>88,409</u>	<u>55,095</u>

SHRI GURU RAVIDASS SANGAT LUTON BEDFORDSHIRE

England & Wales - Charity number 275993

Accounts

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2024

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2024

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Year ended 30 September 2024

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Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

	Mr Jagan Nath - Chairperson Mr B Dass Mr A S Lagah Mr R Lal Mrs K D Kainth
Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR

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The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

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Central to its formation was its charity registration and constitution. The latter, was updated in 2019 - reflecting predominately the expansion of community projects.

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The objectives of the charity include;

- a) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation
- b) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings
- c) To work towards greater social cohesion and community integration in Luton,
- d) To provide a place of worship for members of the local Sikh community

Achievements and performance

During the year the charity continued with its high profile charity work in addition to its regular worship and service programmes. This has included a weekly Wellbeing Club - supporting Elder South Asian communities, provision of healthy and budget based cooking classes, basic and advanced IT classes and keep fit and exercise classes as well as a provision of warm spaces for vulnerable communities. Each of these service provisions were provided either at no cost or at nominal cost aiming to support the most disadvantaged and deprived in society.'

In 2023 Shri Guru Ravidass Sangat reached a milestone 40th anniversary, with diverse communities attending and participating in the auspicious celebrations. This reflected the efforts of the organisation in building strong inter community relations and enhancing community cohesion across Luton. A souvenir anniversary booklet was produced and widely distributed. This was also strongly portrayed in the local press and television coverage.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

Financial review

The net incoming resources for the year was a gain of £41,102 (2023 – loss of £1,253). At the end of the financial year the reserves were £276,914 (2023 - £249,569) of unrestricted funds and £35,344 (2023 - £21,585) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

The trustees' annual report was approved on 9 June 2025 and signed on behalf of the board of trustees by:



Mr Jagan Nath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2024

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	49,652	30,525	80,177	48,821
Other income	5	16,020	—	16,020	11,360
Total income		<u>65,672</u>	<u>30,525</u>	<u>96,197</u>	<u>60,181</u>
Expenditure					
Expenditure on charitable activities	6,7	38,329	16,766	55,095	61,434
Total expenditure		<u>38,329</u>	<u>16,766</u>	<u>55,095</u>	<u>61,434</u>
Net income/(expenditure) and net movement in funds		<u>27,343</u>	<u>13,759</u>	<u>41,102</u>	<u>(1,253)</u>
Reconciliation of funds					
Total funds brought forward		249,569	21,585	271,154	272,407
Total funds carried forward		<u>276,912</u>	<u>35,344</u>	<u>312,256</u>	<u>271,154</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	187,169	187,483
Current assets			
Cash at bank and in hand		126,184	85,861
Creditors: amounts falling due within one year	13	1,095	2,190
Net current assets		125,089	83,671
Total assets less current liabilities		312,258	271,154
Net assets		312,258	271,154
Funds of the charity			
Restricted funds		35,344	21,585
Unrestricted funds		276,914	249,569
Total charity funds	14	312,258	271,154

These financial statements were approved by the board of trustees and authorised for issue on 9 June 2025, and are signed on behalf of the board by:



Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 1RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 20% reducing balance
-----------	------------------------

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations type 1	38,920	30,525	69,445
Grants			
Gift aid	10,732	—	10,732
	<u>49,652</u>	<u>30,525</u>	<u>80,177</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	29,683	19,137	48,821
Grants			
Gift aid	—	—	—
	<u>29,683</u>	<u>19,137</u>	<u>48,821</u>

5. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income type 1	<u>16,020</u>	<u>16,020</u>	<u>11,360</u>	<u>11,360</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	–	16,766	16,766
Support costs	38,329	–	38,329
	<u>38,329</u>	<u>16,766</u>	<u>55,095</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	5,802	15,062	20,864
Support costs	40,569	–	40,570
	<u>46,371</u>	<u>15,062</u>	<u>61,434</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Activity type 1	16,766	–	16,766	20,864
Governance costs	–	38,329	38,329	40,570
	<u>16,766</u>	<u>38,329</u>	<u>55,095</u>	<u>61,434</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>314</u>	<u>393</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,095</u>	<u>1,095</u>

10. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

11. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No trustee expenses have been incurred.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2023 and 30 September 2024	<u>185,911</u>	<u>7,305</u>	<u>193,216</u>
Depreciation			
At 1 October 2023	—	5,733	5,733
Charge for the year	—	314	314
At 30 September 2024	<u>—</u>	<u>6,047</u>	<u>6,047</u>
Carrying amount			
At 30 September 2024	<u>185,911</u>	<u>1,258</u>	<u>187,169</u>
At 30 September 2023	<u>185,911</u>	<u>1,572</u>	<u>187,483</u>

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,095</u>	<u>2,190</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
General funds	<u>249,569</u>	<u>65,672</u>	<u>(38,327)</u>	<u>276,914</u>

	At 1 October 2022 £	Income £	Expenditure £	At 30 September 2023 £
General funds	<u>254,897</u>	<u>41,043</u>	<u>(46,371)</u>	<u>249,569</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
Restricted Fund 1 - desc in a/cs	21,585	30,525	(16,766)	35,344

	At 1 October 2022 £	Income £	Expenditure £	At 30 September 2023 £
Restricted Fund 1 - desc in a/cs	17,510	19,137	(15,062)	21,585

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	187,169	187,169
Current assets	126,184	126,184
Creditors less than 1 year	(1,095)	(1,095)
Net assets	312,258	312,258

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	187,483	187,483
Current assets	85,861	85,861
Creditors less than 1 year	(2,190)	(2,190)
Net assets	271,154	271,154

16. Related parties

There were no related party transactions during the period.

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2024

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations type 1	69,445	48,821
Gift aid	10,732	—
	<u>80,177</u>	<u>48,821</u>
Other income		
Other income type 1	16,020	11,360
	<u>16,020</u>	<u>11,360</u>
Total income	<u>96,197</u>	<u>60,181</u>
Expenditure		
Expenditure on charitable activities		
Rates and water	—	91
Light and heat	7,953	3,878
Repairs and maintenance	23,600	24,603
Insurance	1,906	2,219
IT class	—	1,440
Lunch club and langer	5,723	4,222
Legal and professional fees	1,095	1,290
Telephone	691	579
Printing, postage and advertising	2,651	6,832
Depreciation	314	393
Sundry expenses	119	685
Grants and donations	6,253	602
Classes and events	4,790	14,600
	<u>55,095</u>	<u>61,434</u>
Total expenditure	<u>55,095</u>	<u>61,434</u>
Net income/(expenditure)	<u>41,102</u>	<u>(1,253)</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2024

	2024 £	2023 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	—	1,440
Direct charitable activity 1 - lunch club and langer	5,723	4,222
Direct charitable activity 1 - grants and donations	6,253	602
Direct charitable activity 1 - classes and events	4,790	14,600
	<u>16,766</u>	<u>20,864</u>
Governance costs		
Governance costs - rates & water	—	91
Governance costs - light & heat	7,953	3,878
Governance costs - repairs & maintenance	23,600	24,603
Governance costs - insurance	1,906	2,219
Governance costs - accountancy fees	1,095	990
Governance costs - financial advice	—	300
Governance costs - telephone	691	579
Governance costs - printing, postage and advertising	2,651	6,832
Governance costs - depreciation	314	393
Governance costs - sundry expenses	119	685
	<u>38,329</u>	<u>40,570</u>
Expenditure on charitable activities	<u>55,095</u>	<u>61,434</u>

SHRI GURU RAVIDASS SANGAT LUTON BEDFORDSHIRE

England & Wales - Charity number 275993

Accounts

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2023

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2023

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Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report

Year ended 30 September 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

	Mr Jagan Nath - Chairperson Mr B Dass Mr A S Lagah Mr R Lal Mrs K D Kainth
Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR

Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Objectives and activities

Shri Guru Ravidass Sangat was formed in 1983. Its formation established a centrally located place of worship for the Ravidassia Sikh community. In recent years the organisation has evolved to provide an array of community projects that support the needs of the community, whilst still maintaining regular worship provision.

Central to its formation was its charity registration and constitution. The latter, was updated in 2019 - reflecting predominately the expansion of community projects.

The charity began, with initial collective donations from Luton's Ravidassia community. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them to further their charitable aims and objectives.

The objectives of the charity include;

- a) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation
- b) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings
- c) To work towards greater social cohesion and community integration in Luton,
- d) To provide a place of worship for members of the local Sikh community

Achievements and performance

During the year the charity continued with its high profile charity work in addition to its regular worship and service programmes. This has included a weekly Wellbeing Club - supporting Elder South Asian communities, provision of healthy and budget based cooking classes, basic and advanced IT classes and keep fit and exercise classes as well as a provision of warm spaces for vulnerable communities. Each of these service provisions were provided either at no cost or at nominal cost aiming to support the most disadvantaged and deprived in society.'

In 2023 Shri Guru Ravidass Sangat reached a milestone 40th anniversary, with diverse communities attending and participating in the auspicious celebrations. This reflected the efforts of the organisation in building strong inter community relations and enhancing community cohesion across Luton. A souvenir anniversary booklet was produced and widely distributed. This was also strongly portrayed in the local press and television coverage.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Financial review

The net incoming resources for the year was a loss of £1,253 (2022 – gain of £21,440). At the end of the financial year the reserves were £249,569 (2022 - ££254,897) of unrestricted funds and £21,585 (2022 - £17,510) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

The trustees' annual report was approved on 12 June 2024 and signed on behalf of the board of trustees by:



Mr Jagan Nath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	29,683	19,137	48,821	74,918
Other income	5	11,360	–	11,360	13,778
Total income		<u>41,043</u>	<u>19,137</u>	<u>60,181</u>	<u>88,696</u>
Expenditure					
Expenditure on charitable activities	6,7	46,371	15,062	61,434	67,256
Total expenditure		<u>46,371</u>	<u>15,062</u>	<u>61,434</u>	<u>67,256</u>
Net (expenditure)/income and net movement in funds		<u>(5,328)</u>	<u>4,075</u>	<u>(1,253)</u>	<u>21,440</u>
Reconciliation of funds					
Total funds brought forward		254,897	17,510	272,407	250,968
Total funds carried forward		<u>249,569</u>	<u>21,585</u>	<u>271,154</u>	<u>272,407</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	12	187,483	187,876
Current assets			
Cash at bank and in hand		85,861	86,933
Creditors: amounts falling due within one year	13	2,190	2,401
Net current assets		83,671	84,532
Total assets less current liabilities		271,154	272,408
Net assets		271,154	272,408
Funds of the charity			
Restricted funds		21,585	17,510
Unrestricted funds		249,569	254,897
Total charity funds	14	271,154	272,407

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2024, and are signed on behalf of the board by:



Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 1RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 20% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	29,683	19,137	48,821
Grants			
Gift aid	—	—	—
	<u>29,683</u>	<u>19,137</u>	<u>48,821</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations type 1	19,946	38,865	58,810
Grants			
Gift aid	16,108	—	16,108
	<u>36,054</u>	<u>38,865</u>	<u>74,918</u>

5. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income type 1	<u>11,360</u>	<u>11,360</u>	<u>13,778</u>	<u>13,778</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	5,802	15,062	20,864
Support costs	40,569	—	40,570
	<u>46,371</u>	<u>15,062</u>	<u>61,434</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	1,354	5,906	7,260
Support costs	25,146	34,852	59,996
	<u>26,500</u>	<u>40,758</u>	<u>67,256</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Activity type 1	20,864	—	20,864	7,260
Governance costs	—	40,570	40,570	59,996
	<u>20,864</u>	<u>40,570</u>	<u>61,434</u>	<u>67,256</u>

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>393</u>	<u>491</u>

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,095</u>	<u>1,200</u>

10. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

11. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No trustee expenses have been incurred.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2022 and 30 September 2023	<u>185,911</u>	<u>7,305</u>	<u>193,216</u>
Depreciation			
At 1 October 2022	—	5,340	5,340
Charge for the year	—	393	393
At 30 September 2023	<u>—</u>	<u>5,733</u>	<u>5,733</u>
Carrying amount			
At 30 September 2023	<u>185,911</u>	<u>1,572</u>	<u>187,483</u>
At 30 September 2022	<u>185,911</u>	<u>1,965</u>	<u>187,876</u>

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>2,190</u>	<u>2,401</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2022 £	Income £	Expenditure £	At 30 September 2023 £
General funds	<u>254,897</u>	<u>41,043</u>	<u>(46,371)</u>	<u>249,569</u>

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	<u>231,565</u>	<u>49,832</u>	<u>(26,500)</u>	<u>254,897</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2022 £	Income £	Expenditure £	At 30 September 2023 £
Restricted Fund 1 - desc in a/cs	<u>17,510</u>	<u>19,137</u>	<u>(15,062)</u>	<u>21,585</u>

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
Restricted Fund 1 - desc in a/cs	<u>19,403</u>	<u>38,865</u>	<u>(40,758)</u>	<u>17,510</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	187,483	187,483
Current assets	85,861	85,861
Creditors less than 1 year	<u>(2,190)</u>	<u>(2,190)</u>
Net assets	<u>271,154</u>	<u>271,154</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	187,876	187,876
Current assets	86,932	86,932
Creditors less than 1 year	<u>(2,400)</u>	<u>(2,400)</u>
Net assets	<u>272,408</u>	<u>272,408</u>

16. Related parties

There were no related party transactions during the period.

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2023

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations type 1	48,821	58,810
Gift aid	—	16,108
	<u>48,821</u>	<u>74,918</u>
Other income		
Other income type 1	<u>11,360</u>	<u>13,778</u>
	<u>60,181</u>	<u>88,696</u>
Total income		
Expenditure		
Expenditure on charitable activities		
Rates and water	91	378
Light and heat	3,878	2,306
Repairs and maintenance	24,603	52,677
Insurance	2,219	1,950
IT class	1,440	2,520
Lunch club and langer	4,222	415
Legal and professional fees	1,290	1,500
Telephone	579	456
Printing, postage and advertising	6,832	238
Depreciation	393	491
Sundry expenses	685	—
Grants and donations	602	1,354
Classes and events	14,600	2,971
	<u>61,434</u>	<u>67,256</u>
Total expenditure	<u>61,434</u>	<u>67,256</u>
Net (expenditure)/income	<u>(1,253)</u>	<u>21,440</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2023

	2023 £	2022 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	1,440	2,520
Direct charitable activity 1 - lunch club and langer	4,222	415
Direct charitable activity 1 - grants and donations	602	1,354
Direct charitable activity 1 - classes and events	14,600	2,971
	<u>20,864</u>	<u>7,260</u>
Governance costs		
Governance costs - rates & water	91	378
Governance costs - light & heat	3,878	2,306
Governance costs - repairs & maintenance	24,603	52,677
Governance costs - insurance	2,219	1,950
Governance costs - accountancy fees	990	1,200
Governance costs - financial advice	300	300
Governance costs - telephone	579	456
Governance costs - printing, postage and advertising	6,832	238
Governance costs - depreciation	393	491
Governance costs - sundry expenses	685	—
	<u>40,570</u>	<u>59,996</u>
Expenditure on charitable activities	<u>61,434</u>	<u>67,256</u>

SHRI GURU RAVIDASS SANGAT LUTON BEDFORDSHIRE

England & Wales - Charity number 275993

Accounts

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2022

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2022

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Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report

Year ended 30 September 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

Mr Jagan Nath - Chairperson
Mr B Dass
Mr A S Lagah
Mr R Lal
Mrs K D Kainth

Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
-----------------------------	--

Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Objectives and activities

On constitution it was believed the cohesion and togetherness of the members of the Sikh faith in Luton required addressing. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- A) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation
- B) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings
- C) To work towards greater social cohesion and community integration in Luton
- D) To provide a place of worship for members of the local Sikh community

Achievements and performance

During the year the charity continued with its high profile charity work. This included:

Day centre Programme

The members of the Sikh community alongside the charity participated in a day care programme where the elderly and vulnerable members of the local Sikh community were given shelter and warmth. This also ensured they had a local social community.

Cookery classes and tuition

Here the charity organised many classes where local members of the Sikh community can attend and be taught cooking lessons.

Financial review

The net incoming resources for the year was a gain of £21,440 (2021 – £23,951). At the end of the financial year the reserves were £254,897 (2021 - ££231,565) of unrestricted funds and £17,510 (2021 - £19,404) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

The trustees' annual report was approved on 12 June 2023 and signed on behalf of the board of trustees by:



Mr Jagannath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	36,054	38,865	74,918	100,674
Other income	5	13,778	—	13,778	2,100
Total income		<u>49,832</u>	<u>38,865</u>	<u>88,696</u>	<u>102,774</u>
Expenditure					
Expenditure on charitable activities	6,7	26,500	40,758	67,256	78,823
Total expenditure		<u>26,500</u>	<u>40,758</u>	<u>67,256</u>	<u>78,823</u>
Net income and net movement in funds		<u>23,332</u>	<u>(1,893)</u>	<u>21,440</u>	<u>23,951</u>
Reconciliation of funds					
Total funds brought forward		231,565	19,403	250,968	227,018
Total funds carried forward		<u>254,897</u>	<u>17,510</u>	<u>272,407</u>	<u>250,969</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	187,876	188,367
Current assets			
Cash at bank and in hand		86,933	63,802
Creditors: amounts falling due within one year	13	2,400	1,200
Net current assets		84,532	62,602
Total assets less current liabilities		272,408	250,969
Net assets		272,408	250,969
Funds of the charity			
Restricted funds		17,510	19,404
Unrestricted funds		254,897	231,565
Total charity funds	14	272,407	250,969

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2023, and are signed on behalf of the board by:

Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 3RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations type 1	19,946	38,865	58,810
Grants			
Gift aid	16,108	—	16,108
	<u>36,054</u>	<u>38,865</u>	<u>74,918</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations type 1	42,592	38,254	80,846

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Gift aid	19,828	—	19,828
	<u>62,420</u>	<u>38,254</u>	<u>100,674</u>

5. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income type 1	<u>13,778</u>	<u>13,778</u>	<u>2,100</u>	<u>2,100</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	1,354	5,906	7,260
Support costs	25,146	34,852	59,996
	<u>26,500</u>	<u>40,758</u>	<u>67,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	2,034	32,771	34,805
Support costs	44,018	—	44,018
	<u>46,052</u>	<u>32,771</u>	<u>78,823</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Activity type 1	7,260	—	7,260	34,805
Governance costs	—	59,996	59,996	44,018
	<u>7,260</u>	<u>59,996</u>	<u>67,256</u>	<u>78,823</u>

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>491</u>	<u>615</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

10. Staff costs

The average head count of employees during the year was Nil (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No trustee expenses have been incurred.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2021 and 30 September 2022	<u>185,911</u>	<u>7,305</u>	<u>193,216</u>
Depreciation			
At 1 October 2021	–	4,849	4,849
Charge for the year	–	<u>491</u>	<u>491</u>
At 30 September 2022	<u>–</u>	<u>5,340</u>	<u>5,340</u>
Carrying amount			
At 30 September 2022	<u>185,911</u>	<u>1,965</u>	<u>187,876</u>
At 30 September 2021	<u>185,911</u>	<u>2,456</u>	<u>188,367</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,400</u>	<u>1,200</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	231,565	49,832	(26,500)	254,897

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	213,097	64,520	(46,052)	231,565

Restricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
Restricted Fund 1 - desc in a/cs	19,403	38,865	(40,758)	17,510

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted Fund 1 - desc in a/cs	13,921	38,254	(32,771)	19,404

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	187,876	187,876
Current assets	86,932	86,932
Creditors less than 1 year	(2,400)	(2,400)
Net assets	272,408	272,408

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	188,367	188,367
Current assets	63,802	63,802
Creditors less than 1 year	(1,200)	(1,200)
Net assets	250,969	250,969

16. Related parties

There were no related party transactions during the period.

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2022

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations type 1	58,810	80,846
Gift aid	16,108	19,828
	<u>74,918</u>	<u>100,674</u>
Other income		
Other income type 1	13,778	2,100
	<u>13,778</u>	<u>2,100</u>
Total income	<u>88,696</u>	<u>102,774</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	—	12,463
Rates and water	378	537
Light and heat	2,306	1,792
Repairs and maintenance	52,677	20,897
Insurance	1,950	1,966
I.T classes	2,520	7,660
Lunch club and langer	415	604
Legal and professional fees	1,500	1,890
Telephone	456	395
Other office costs	238	3,464
Depreciation	491	614
Grants and donations	1,354	1,430
Classes and events	2,971	19,673
Garden project	—	5,438
	<u>67,256</u>	<u>78,823</u>
Total expenditure	<u>67,256</u>	<u>78,823</u>
Net income	<u>21,440</u>	<u>23,951</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	2,520	7,660
Direct charitable activity 1 - lunch club and langer	415	604
Direct charitable activity 1 - grants and donations	1,354	1,430
Direct charitable activity 1 - classes and events	2,971	19,673
Direct charitable activity 1 - garden project	—	5,438
	<u>7,260</u>	<u>34,805</u>
Governance costs		
Governance costs - wages/salaries	—	12,463
Governance costs - rates & water	378	537
Governance costs - light & heat	2,306	1,792
Governance costs - repairs & maintenance	52,677	20,897
Governance costs - insurance	1,950	1,966
Governance costs - accountancy fees	1,200	1,200
Governance costs – bookkeeping and secretarial	300	690
Governance costs - telephone	456	395
Governance costs - other office costs	238	3,464
Governance costs - depreciation	491	614
	<u>59,996</u>	<u>44,018</u>
Expenditure on charitable activities	<u>67,256</u>	<u>78,823</u>

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2022

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2022

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Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report

Year ended 30 September 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

Mr Jagan Nath - Chairperson
Mr B Dass
Mr A S Lagah
Mr R Lal
Mrs K D Kainth

Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
-----------------------------	--

Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Objectives and activities

On constitution it was believed the cohesion and togetherness of the members of the Sikh faith in Luton required addressing. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- A) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation
- B) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings
- C) To work towards greater social cohesion and community integration in Luton
- D) To provide a place of worship for members of the local Sikh community

Achievements and performance

During the year the charity continued with its high profile charity work. This included:

Day centre Programme

The members of the Sikh community alongside the charity participated in a day care programme where the elderly and vulnerable members of the local Sikh community were given shelter and warmth. This also ensured they had a local social community.

Cookery classes and tuition

Here the charity organised many classes where local members of the Sikh community can attend and be taught cooking lessons.

Financial review

The net incoming resources for the year was a gain of £21,440 (2021 – £23,951). At the end of the financial year the reserves were £254,897 (2021 - ££231,565) of unrestricted funds and £17,510 (2021 - £19,404) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

The trustees' annual report was approved on 12 June 2023 and signed on behalf of the board of trustees by:



Mr Jagan Nath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	36,054	38,865	74,918	100,674
Other income	5	13,778	—	13,778	2,100
Total income		<u>49,832</u>	<u>38,865</u>	<u>88,696</u>	<u>102,774</u>
Expenditure					
Expenditure on charitable activities	6,7	26,500	40,758	67,256	78,823
Total expenditure		<u>26,500</u>	<u>40,758</u>	<u>67,256</u>	<u>78,823</u>
Net income and net movement in funds		<u>23,332</u>	<u>(1,893)</u>	<u>21,440</u>	<u>23,951</u>
Reconciliation of funds					
Total funds brought forward		231,565	19,403	250,968	227,018
Total funds carried forward		<u>254,897</u>	<u>17,510</u>	<u>272,407</u>	<u>250,969</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	187,876	188,367
Current assets			
Cash at bank and in hand		86,933	63,802
Creditors: amounts falling due within one year	13	2,400	1,200
Net current assets		84,532	62,602
Total assets less current liabilities		272,408	250,969
Net assets		272,408	250,969
Funds of the charity			
Restricted funds		17,510	19,404
Unrestricted funds		254,897	231,565
Total charity funds	14	272,407	250,969

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2023, and are signed on behalf of the board by:

Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 3RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations type 1	19,946	38,865	58,810
Grants			
Gift aid	16,108	—	16,108
	<u>36,054</u>	<u>38,865</u>	<u>74,918</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations type 1	42,592	38,254	80,846

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Gift aid	19,828	—	19,828
	<u>62,420</u>	<u>38,254</u>	<u>100,674</u>

5. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income type 1	<u>13,778</u>	<u>13,778</u>	<u>2,100</u>	<u>2,100</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	1,354	5,906	7,260
Support costs	25,146	34,852	59,996
	<u>26,500</u>	<u>40,758</u>	<u>67,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	2,034	32,771	34,805
Support costs	44,018	—	44,018
	<u>46,052</u>	<u>32,771</u>	<u>78,823</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Activity type 1	7,260	—	7,260	34,805
Governance costs	—	59,996	59,996	44,018
	<u>7,260</u>	<u>59,996</u>	<u>67,256</u>	<u>78,823</u>

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>491</u>	<u>615</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

10. Staff costs

The average head count of employees during the year was Nil (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No trustee expenses have been incurred.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2021 and 30 September 2022	<u>185,911</u>	<u>7,305</u>	<u>193,216</u>
Depreciation			
At 1 October 2021	—	4,849	4,849
Charge for the year	—	<u>491</u>	<u>491</u>
At 30 September 2022	<u>—</u>	<u>5,340</u>	<u>5,340</u>
Carrying amount			
At 30 September 2022	<u>185,911</u>	<u>1,965</u>	<u>187,876</u>
At 30 September 2021	<u>185,911</u>	<u>2,456</u>	<u>188,367</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,400</u>	<u>1,200</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	231,565	49,832	(26,500)	254,897

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	213,097	64,520	(46,052)	231,565

Restricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
Restricted Fund 1 - desc in a/cs	19,403	38,865	(40,758)	17,510

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted Fund 1 - desc in a/cs	13,921	38,254	(32,771)	19,404

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	187,876	187,876
Current assets	86,932	86,932
Creditors less than 1 year	(2,400)	(2,400)
Net assets	272,408	272,408

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	188,367	188,367
Current assets	63,802	63,802
Creditors less than 1 year	(1,200)	(1,200)
Net assets	250,969	250,969

16. Related parties

There were no related party transactions during the period.

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2022

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations type 1	58,810	80,846
Gift aid	16,108	19,828
	<u>74,918</u>	<u>100,674</u>
Other income		
Other income type 1	13,778	2,100
	<u>13,778</u>	<u>2,100</u>
Total income	<u>88,696</u>	<u>102,774</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	—	12,463
Rates and water	378	537
Light and heat	2,306	1,792
Repairs and maintenance	52,677	20,897
Insurance	1,950	1,966
I.T classes	2,520	7,660
Lunch club and langer	415	604
Legal and professional fees	1,500	1,890
Telephone	456	395
Other office costs	238	3,464
Depreciation	491	614
Grants and donations	1,354	1,430
Classes and events	2,971	19,673
Garden project	—	5,438
	<u>67,256</u>	<u>78,823</u>
Total expenditure	<u>67,256</u>	<u>78,823</u>
Net income	<u>21,440</u>	<u>23,951</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	2,520	7,660
Direct charitable activity 1 - lunch club and langer	415	604
Direct charitable activity 1 - grants and donations	1,354	1,430
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Governance costs		
Governance costs - wages/salaries	—	12,463
Governance costs - rates & water	378	537
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Governance costs - accountancy fees	1,200	1,200
Governance costs – bookkeeping and secretarial	300	690
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Governance costs - other office costs	238	3,464
Governance costs - depreciation	491	614
	<u>59,996</u>	<u>44,018</u>
Expenditure on charitable activities	<u>67,256</u>	<u>78,823</u>

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2022

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2022

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Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report

Year ended 30 September 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

Mr Jagan Nath - Chairperson
Mr B Dass
Mr A S Lagah
Mr R Lal
Mrs K D Kainth

Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
-----------------------------	--

Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Objectives and activities

On constitution it was believed the cohesion and togetherness of the members of the Sikh faith in Luton required addressing. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- A) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation
- B) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings
- C) To work towards greater social cohesion and community integration in Luton
- D) To provide a place of worship for members of the local Sikh community

Achievements and performance

During the year the charity continued with its high profile charity work. This included:

Day centre Programme

The members of the Sikh community alongside the charity participated in a day care programme where the elderly and vulnerable members of the local Sikh community were given shelter and warmth. This also ensured they had a local social community.

Cookery classes and tuition

Here the charity organised many classes where local members of the Sikh community can attend and be taught cooking lessons.

Financial review

The net incoming resources for the year was a gain of £21,440 (2021 – £23,951). At the end of the financial year the reserves were £254,897 (2021 - ££231,565) of unrestricted funds and £17,510 (2021 - £19,404) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

The trustees' annual report was approved on 12 June 2023 and signed on behalf of the board of trustees by:



Mr Jagan Nath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	36,054	38,865	74,918	100,674
Other income	5	13,778	—	13,778	2,100
Total income		<u>49,832</u>	<u>38,865</u>	<u>88,696</u>	<u>102,774</u>
Expenditure					
Expenditure on charitable activities	6,7	26,500	40,758	67,256	78,823
Total expenditure		<u>26,500</u>	<u>40,758</u>	<u>67,256</u>	<u>78,823</u>
Net income and net movement in funds		<u>23,332</u>	<u>(1,893)</u>	<u>21,440</u>	<u>23,951</u>
Reconciliation of funds					
Total funds brought forward		231,565	19,403	250,968	227,018
Total funds carried forward		<u>254,897</u>	<u>17,510</u>	<u>272,407</u>	<u>250,969</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	187,876	188,367
Current assets			
Cash at bank and in hand		86,933	63,802
Creditors: amounts falling due within one year	13	2,400	1,200
Net current assets		84,532	62,602
Total assets less current liabilities		272,408	250,969
Net assets		272,408	250,969
Funds of the charity			
Restricted funds		17,510	19,404
Unrestricted funds		254,897	231,565
Total charity funds	14	272,407	250,969

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2023, and are signed on behalf of the board by:

Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 3RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations type 1	19,946	38,865	58,810
Grants			
Gift aid	16,108	—	16,108
	<u>36,054</u>	<u>38,865</u>	<u>74,918</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations type 1	42,592	38,254	80,846

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Gift aid	19,828	—	19,828
	<u>62,420</u>	<u>38,254</u>	<u>100,674</u>

5. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income type 1	<u>13,778</u>	<u>13,778</u>	<u>2,100</u>	<u>2,100</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	1,354	5,906	7,260
Support costs	25,146	34,852	59,996
	<u>26,500</u>	<u>40,758</u>	<u>67,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	2,034	32,771	34,805
Support costs	44,018	—	44,018
	<u>46,052</u>	<u>32,771</u>	<u>78,823</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Activity type 1	7,260	—	7,260	34,805
Governance costs	—	59,996	59,996	44,018
	<u>7,260</u>	<u>59,996</u>	<u>67,256</u>	<u>78,823</u>

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>491</u>	<u>615</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

10. Staff costs

The average head count of employees during the year was Nil (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No trustee expenses have been incurred.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2021 and 30 September 2022	<u>185,911</u>	<u>7,305</u>	<u>193,216</u>
Depreciation			
At 1 October 2021	—	4,849	4,849
Charge for the year	—	<u>491</u>	<u>491</u>
At 30 September 2022	<u>—</u>	<u>5,340</u>	<u>5,340</u>
Carrying amount			
At 30 September 2022	<u>185,911</u>	<u>1,965</u>	<u>187,876</u>
At 30 September 2021	<u>185,911</u>	<u>2,456</u>	<u>188,367</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,400</u>	<u>1,200</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	231,565	49,832	(26,500)	254,897

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	213,097	64,520	(46,052)	231,565

Restricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
Restricted Fund 1 - desc in a/cs	19,403	38,865	(40,758)	17,510

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted Fund 1 - desc in a/cs	13,921	38,254	(32,771)	19,404

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	187,876	187,876
Current assets	86,932	86,932
Creditors less than 1 year	(2,400)	(2,400)
Net assets	272,408	272,408

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	188,367	188,367
Current assets	63,802	63,802
Creditors less than 1 year	(1,200)	(1,200)
Net assets	250,969	250,969

16. Related parties

There were no related party transactions during the period.

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2022

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations type 1	58,810	80,846
Gift aid	16,108	19,828
	<u>74,918</u>	<u>100,674</u>
Other income		
Other income type 1	13,778	2,100
	<u>13,778</u>	<u>2,100</u>
Total income	<u>88,696</u>	<u>102,774</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	—	12,463
Rates and water	378	537
Light and heat	2,306	1,792
Repairs and maintenance	52,677	20,897
Insurance	1,950	1,966
I.T classes	2,520	7,660
Lunch club and langer	415	604
Legal and professional fees	1,500	1,890
Telephone	456	395
Other office costs	238	3,464
Depreciation	491	614
Grants and donations	1,354	1,430
Classes and events	2,971	19,673
Garden project	—	5,438
	<u>67,256</u>	<u>78,823</u>
Total expenditure	<u>67,256</u>	<u>78,823</u>
Net income	<u>21,440</u>	<u>23,951</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	2,520	7,660
Direct charitable activity 1 - lunch club and langer	415	604
Direct charitable activity 1 - grants and donations	1,354	1,430
Direct charitable activity 1 - classes and events	2,971	19,673
Direct charitable activity 1 - garden project	—	5,438
	<u>7,260</u>	<u>34,805</u>
Governance costs		
Governance costs - wages/salaries	—	12,463
Governance costs - rates & water	378	537
Governance costs - light & heat	2,306	1,792
Governance costs - repairs & maintenance	52,677	20,897
Governance costs - insurance	1,950	1,966
Governance costs - accountancy fees	1,200	1,200
Governance costs – bookkeeping and secretarial	300	690
Governance costs - telephone	456	395
Governance costs - other office costs	238	3,464
Governance costs - depreciation	491	614
	<u>59,996</u>	<u>44,018</u>
Expenditure on charitable activities	<u>67,256</u>	<u>78,823</u>

SHRI GURU RAVIDASS SANGAT LUTON BEDFORDSHIRE

England & Wales - Charity number 275993

Accounts

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2021

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2021

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Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report

Year ended 30 September 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	0275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

	Mr Jagan Nath - Chairperson Mr B Dass Mr A S Lagah Mr R Lal Mrs K D Kainth
Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR

Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Objectives and activities

On constitution it was believed the cohesion and togetherness of the members of the Sikh faith in Luton required addressing. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- a) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation
- b) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings
- c) To work towards greater social cohesion and community integration in Luton
- d) To provide a place of worship for members of the local Sikh community

Achievements and performance

During the year the charity continued with its high profile charity work. This included:

Day centre Programme

The members of the Sikh community alongside the charity participated in a day care programme where the elderly and vulnerable members of the local Sikh community were given shelter and warmth. This also ensured they had a local social community.

Cookery classes and tuition

Here the charity organised many classes where local members of the Sikh community can attend and be taught cooking lessons.

Financial review

The net incoming resources for the year was a gain of £23,951 (2020 – £27,933). At the end of the financial year the reserves were £231,565 (2020 - £213,097) of unrestricted funds and £19,404 (2020 - £13,921) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

The trustees' annual report was approved on 26 July 2022 and signed on behalf of the board of trustees by:



Mr Jagan Nath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2021

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	62,420	38,254	100,674	115,665
Other income	5	2,100	–	2,100	–
Total income		<u>64,520</u>	<u>38,254</u>	<u>102,774</u>	<u>115,665</u>
Expenditure					
Expenditure on charitable activities	6,7	46,052	32,771	78,823	87,732
Total expenditure		<u>46,052</u>	<u>32,771</u>	<u>78,823</u>	<u>87,732</u>
Net income and net movement in funds		<u>18,468</u>	<u>5,483</u>	<u>23,951</u>	<u>27,933</u>
Reconciliation of funds					
Total funds brought forward		213,097	13,921	227,018	199,085
Total funds carried forward		<u>231,565</u>	<u>19,404</u>	<u>250,969</u>	<u>227,018</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	188,367	188,249
Current assets			
Cash at bank and in hand		63,802	39,619
Creditors: amounts falling due within one year	13	1,200	850
Net current assets		62,602	38,769
Total assets less current liabilities		250,969	227,018
Net assets		250,969	227,018
Funds of the charity			
Restricted funds		19,404	13,921
Unrestricted funds		231,565	213,097
Total charity funds	14	250,969	227,018

These financial statements were approved by the board of trustees and authorised for issue on 26 July 2022, and are signed on behalf of the board by:

Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 3RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

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Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations type 1	42,592	38,254	80,846
Grants			
Gift aid	19,828	—	19,828
	<u>62,420</u>	<u>38,254</u>	<u>100,674</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations type 1	53,139	62,526	115,665

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Gift aid	—	—	—
	<u>53,139</u>	<u>62,526</u>	<u>115,665</u>

5. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income type 1	<u>2,100</u>	<u>2,100</u>	—	—

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	2,034	32,771	34,805
Support costs	<u>44,018</u>	—	<u>44,018</u>
	<u>46,052</u>	<u>32,771</u>	<u>78,823</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity type 1	22,388	13,360	35,748
Support costs	<u>6,847</u>	<u>45,137</u>	<u>51,984</u>
	<u>29,235</u>	<u>58,497</u>	<u>87,732</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Activity type 1	34,805	—	34,805	35,748
Governance costs	—	<u>44,018</u>	<u>44,018</u>	<u>51,984</u>
	<u>34,805</u>	<u>44,018</u>	<u>78,823</u>	<u>87,732</u>

8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>615</u>	<u>572</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	850

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	12,463	–

The average head count of employees during the year was 1 (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

no trustee expenses have been incurred.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2020	185,961	6,522	192,433
Additions	–	783	783
At 30 September 2021	<u>185,911</u>	<u>7,305</u>	<u>193,216</u>
Depreciation			
At 1 October 2020	–	4,234	4,234
Charge for the year	–	615	615
At 30 September 2021	<u>–</u>	<u>4,849</u>	<u>4,849</u>
Carrying amount			
At 30 September 2021	<u>185,911</u>	<u>2,456</u>	<u>188,367</u>
At 30 September 2020	<u>185,961</u>	<u>2,288</u>	<u>188,199</u>

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,200	850

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	213,097	64,520	(46,052)	231,565

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
General funds	189,193	53,139	(29,235)	213,097

Restricted funds

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted Fund 1 - desc in a/cs	13,921	38,254	(32,771)	19,404

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
Restricted Fund 1 - desc in a/cs	9,892	62,526	(58,497)	13,921

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	188,367	188,367
Current assets	63,802	63,802
Creditors less than 1 year	(1,200)	(1,200)
Net assets	250,969	250,969

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	188,248	188,248
Current assets	39,620	39,620
Creditors less than 1 year	(850)	(850)
Net assets	227,018	227,018

16. Related parties

There were no related party transactions during the period.

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2021

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations type 1	80,846	115,665
Gift aid	19,828	—
	<u>100,674</u>	<u>115,665</u>
Other income		
Other income type 1	2,100	—
	<u>102,774</u>	<u>115,665</u>
Total income		
	<u>102,774</u>	<u>115,665</u>
Expenditure		
Expenditure on charitable activities		
I.T classes	7,660	—
Lunch club and langer	604	880
Grants and donations	1,430	5,134
Classes and events	19,673	17,254
Garden project	5,438	12,480
Wages and salaries	12,463	—
Rates and water	537	297
Light and heat	1,792	1,631
Repairs and maintenance	20,897	45,963
Insurance	1,966	1,922
Legal and professional fees	1,890	850
Telephone	395	365
Printing, postage and stationery	3,464	99
Depreciation	614	572
Other interest payable and similar charges	—	125
Sundry expenses	—	160
	<u>78,823</u>	<u>87,732</u>
Total expenditure		
	<u>78,823</u>	<u>87,732</u>
Net income		
	<u>23,951</u>	<u>27,933</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2021

	2021 £	2020 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	7,660	–
Direct charitable activity 1 - lunch club and langer	604	880
Direct charitable activity 1 - grants and donations	1,430	5,134
Direct charitable activity 1 - classes and events	19,673	17,254
Direct charitable activity 1 - garden project	5,438	12,480
	<u>34,805</u>	<u>35,748</u>
Governance costs		
Governance costs - wages/salaries	12,463	–
Governance costs - rates & water	537	297
Governance costs - light & heat	1,792	1,631
Governance costs - repairs & maintenance	20,897	45,963
Governance costs - insurance	1,966	1,922
Governance costs - accountancy fees	1,200	850
Governance costs - bookkeeping and secretarial	690	–
Governance costs - telephone	395	365
Governance costs - printing, postage and stationery	3,464	99
Governance costs - depreciation	614	572
Governance costs - other finance costs	–	125
Governance costs - sundry expenses	–	160
	<u>44,018</u>	<u>51,984</u>
Expenditure on charitable activities	<u>78,823</u>	<u>87,732</u>

SHRI GURU RAVIDASS SANGAT LUTON BEDFORDSHIRE

England & Wales - Charity number 275993

Accounts

Shri Guru Ravidass Sangat Luton Bedfordshire
Unaudited Financial Statements
30 September 2020

Shri Guru Ravidass Sangat Luton Bedfordshire

Financial Statements

Year ended 30 September 2020

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Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report

Year ended 30 September 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

Reference and administrative details

Registered charity name	Shri Guru Ravidass Sangat Luton Bedfordshire
Charity registration number	0275993
Principal office	31 Cardigan Street Luton Bedfordshire LU1 1RP

The trustees

Mr Jagan Nath - Chairperson
Mr B Dass
Mr A S Lagah
Mr R Lal
Mrs K D Kainth

Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
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Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Objectives and activities

On constitution it was believed the cohesion and togetherness of the members of the Sikh faith in Luton required addressing. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- a) To bring together members of the Sikh community in Luton for deeper dialogue and cooperation
- b) To increase understanding and trust within the Sikh community, building on common ground between them yet respecting the unique contribution which each brings
- c) To work towards greater social cohesion and community integration in Luton
- d) To provide a place of worship for members of the local Sikh community

Achievements and performance

During the year the charity continued with its high profile charity work. This included:

Day Centre Programme – Shri Guru Ravidass Wellbeing Club

The members of the Sikh community alongside the charity and other communities participated in a day care programme where the elderly and vulnerable members of the local Sikh community were given shelter and warmth. This also ensured they had a local social community as well as alleviating isolation.

Cookery classes and tuition

Here the charity organised many classes where local members of the community can attend and be taught cooking lessons.

Financial review

The net incoming resources for the year was a gain of £27,933 (2019 – £88,204). At the end of the financial year the reserves were £213,097 (2019 - £189,193) of unrestricted funds and £13,921 (2019 - £9,892) of restricted funds. The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure. The reserves policy is to have reserves available in order to ensure the day to day operation continue into the foreseeable future.

Shri Guru Ravidass Sangat Luton Bedfordshire

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

The trustees' annual report was approved on 29 July 2021 and signed on behalf of the board of trustees by:



Mr Jagan Nath - Chairperson
Trustee

Shri Guru Ravidass Sangat Luton Bedfordshire

Independent Examiner's Report to the Trustees of Shri Guru Ravidass Sangat Luton Bedfordshire

Year ended 30 September 2020

I report to the trustees on my examination of the financial statements of Shri Guru Ravidass Sangat Luton Bedfordshire ('the charity') for the year ended 30 September 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Activities

Year ended 30 September 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	53,139	62,526	115,665	143,707
Other income	5	—	—	—	4,269
Total income		<u>53,139</u>	<u>62,526</u>	<u>115,665</u>	<u>147,976</u>
Expenditure					
Expenditure on charitable activities	6,7	29,235	58,497	87,732	59,772
Total expenditure		<u>29,235</u>	<u>58,497</u>	<u>87,732</u>	<u>59,772</u>
Net income and net movement in funds		<u>23,904</u>	<u>4,029</u>	<u>27,933</u>	<u>88,204</u>
Reconciliation of funds					
Total funds brought forward		189,193	9,892	199,085	110,881
Total funds carried forward		<u>213,097</u>	<u>13,921</u>	<u>227,018</u>	<u>199,085</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Statement of Financial Position

30 September 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	12	188,249	2,860
Current assets			
Cash at bank and in hand		39,619	197,025
Creditors: amounts falling due within one year	13	850	800
Net current assets		38,769	196,225
Total assets less current liabilities		227,018	199,085
Net assets		227,018	199,085
Funds of the charity			
Restricted funds		13,921	9,892
Unrestricted funds		213,097	189,193
Total charity funds	14	227,018	199,085

These financial statements were approved by the board of trustees and authorised for issue on 29 July 2021, and are signed on behalf of the board by:



Mr Jagan Nath - Chairperson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements

Year ended 30 September 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Cardigan Street, Luton, Bedfordshire, LU1 3RP, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations type 1	<u>53,139</u>	<u>62,526</u>	<u>115,665</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations type 1	<u>118,988</u>	<u>24,719</u>	<u>143,707</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

5. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other income type 1	—	—	4,269	4,269

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity type 1	22,388	13,360	35,748
Support costs	6,847	45,137	51,984
	<u>29,235</u>	<u>58,497</u>	<u>87,732</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Activity type 1	32,266	6,319	38,585
Support costs	12,679	8,508	21,187
	<u>44,945</u>	<u>14,827</u>	<u>59,772</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
Activity type 1	35,748	—	35,748	38,585
Governance costs	—	51,984	51,984	21,187
	<u>35,748</u>	<u>51,984</u>	<u>87,732</u>	<u>59,772</u>

8. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>572</u>	<u>714</u>

9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>850</u>	<u>800</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	—	8,508

The average head count of employees during the year was Nil (2019: 1).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2019	—	6,522	6,522
Additions	185,961	—	185,961
At 30 September 2020	<u>185,961</u>	<u>6,522</u>	<u>192,483</u>
Depreciation			
At 1 October 2019	—	3,662	3,662
Charge for the year	—	572	572
At 30 September 2020	<u>—</u>	<u>4,234</u>	<u>4,234</u>
Carrying amount			
At 30 September 2020	<u>185,961</u>	<u>2,288</u>	<u>188,249</u>
At 30 September 2019	<u>—</u>	<u>2,860</u>	<u>2,860</u>

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	850	800

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Financial Statements (continued)

Year ended 30 September 2020

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2019	Income £	Expenditure £	At 30 September 2020 £
General funds	189,193	53,139	(29,235)	213,097

	At 1 October 2018	Income £	Expenditure £	At 30 September 2019 £
General funds	110,881	123,257	(44,945)	189,193

Restricted funds

	At 1 October 2019	Income £	Expenditure £	At 30 September 2020 £
Restricted Fund 1 - desc in a/cs	9,892	62,526	(58,497)	13,921

	At 1 October 2018	Income £	Expenditure £	At 30 September 2019 £
Restricted Fund 1 - desc in a/cs	—	24,719	(14,827)	9,892

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	188,248	188,248
Current assets	39,620	39,620
Creditors less than 1 year	(850)	(850)
Net assets	227,018	227,018

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	2,860	2,860
Current assets	197,025	197,025
Creditors less than 1 year	(800)	(800)
Net assets	199,085	199,085

Shri Guru Ravidass Sangat Luton Bedfordshire

Management Information

Year ended 30 September 2020

The following pages do not form part of the financial statements.

Shri Guru Ravidass Sangat Luton Bedfordshire

Detailed Statement of Financial Activities

Year ended 30 September 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations type 1	115,665	143,707
Other income		
Other income type 1	—	4,269
Total income	<u>115,665</u>	<u>147,976</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	—	8,508
Rates and water	297	421
Light and heat	1,631	2,625
Repairs and maintenance	45,963	3,395
Insurance	1,922	1,206
I.T Classes	—	6,319
Lunch club	880	—
Other motor/travel costs	—	665
Legal and professional fees	850	800
Telephone	365	266
Other office costs	99	3,475
Depreciation	572	715
Other interest payable and similar charges	125	—
Sundry expenses	160	1,905
Grants and donations	5,134	1,218
Classes and events	17,254	28,254
Garden project	12,480	—
	<u>87,732</u>	<u>59,772</u>
Total expenditure	<u>87,732</u>	<u>59,772</u>
Net income	<u>27,933</u>	<u>88,204</u>

Shri Guru Ravidass Sangat Luton Bedfordshire

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2020

	2020 £	2019 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - IT class	—	6,319
Direct charitable activity 1 - lunch club	880	—
Direct charitable activity 1 - events/coach hire	—	665
Direct charitable activity 1 - other office costs	—	536
Direct charitable activity 1 - langer and food	—	1,593
Direct charitable activity 1 - grants and donations	5,134	1,218
Direct charitable activity 1 - classes and events	17,254	28,254
Direct charitable activity 1 - garden project	12,480	—
	<u>35,748</u>	<u>38,585</u>
Governance costs		
Governance costs - wages/salaries	—	8,508
Governance costs - rates & water	297	421
Governance costs - light & heat	1,631	2,625
Governance costs - repairs & maintenance	45,963	3,395
Governance costs - insurance	1,922	1,206
Governance costs - accountancy fees	850	800
Governance costs - telephone	365	266
Governance costs - other office costs	99	2,939
Governance costs - depreciation	572	715
Governance costs - other finance costs	125	—
Governance costs - sundry expe	160	312
	<u>51,984</u>	<u>21,187</u>
Expenditure on charitable activities	<u><u>87,732</u></u>	<u><u>59,772</u></u>
