

# RAMGARHIA SABHA SOUTHALL

England & Wales · Charity number 279814

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1980-04-30

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

## Contact

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**Address** Ramgarhia Sabha Trust  
53-57 Oswald Road  
Southall  
Middlesex  
UB1 1HN

**Phone** 02085745635

**Email** [admin@ramgarhia.org](mailto:admin@ramgarhia.org)

**Website** [www.ramgarhia.org](http://www.ramgarhia.org)

## Activities

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**Objects:** (A) THE ADVANCEMENT OF THE SIKH RELIGION. (B) THE ADVANCEMENT OF EDUCATION. FOR FURTHER DETAILS SEE TRUST DEED 10TH MARCH 1980. (C) THE RELIEF OF POVERTY. (D) THE PROVISION OF FACILITIES FOR THE RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO HAVE NEED OF SUCH FACILITIES AS AFORESAID AND QUALIFIED BY REASON OF THEIR YOUTH AGE INFIRMITY OR DISABLEMENT POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

**Activities:** Sikh Religious organisation provides religious, educational, cultural, Sports and Community development services in the Southall(West London) Area. It also provides relief for poverty within community and supports relief efforts in the event of disasters around the world.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **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

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- **Area of benefit:** LONDON BOROUGH OF EALING AND ELSEWHERE IN THE UNITED KINGDOM.
- Ealing

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,320,854	£479,931	£7,839,948	5
2023-12-31	£601,300	£497,547	£7,659,452	5
2022-12-31	£512,676	£337,913	£7,555,699	5
2021-12-31	£451,798	£160,584	-	-
2020-12-31	£310,211	£195,489	-	-

## Trustees

Name	Role	Appointed
<b>JOGA SINGH JUTLEY President</b>	Chair	2024-03-23
Avtar Kaur PANESAR Exe Member		2024-03-23
Avtar Singh Rehinsi Exe Mem		2024-03-23
BALBIR SINGH GAHIR Jathedar		2024-03-23
Bakhshish Singh Panesar Vice Pres		2024-03-23
Bhalvinder Singh Virdee Hold Trust		2023-01-30
Gurdial Singh Virdi Hold Trust		2025-10-30
Hardev Singh Sagoo Hold Trust		2025-05-02
Jasbir Singh Ubhi Exe Member		2024-03-23
Jaspal Singh JUTLEY Exe Member		2024-03-23
Jaswant Singh Rayet Exe Member		2024-03-23
Jaswinder Singh BHACHU Exe Member		2024-03-23
KEWAL SINGH SAHOTA Hold Trust		2008-03-12
Kewal Singh Dhiman Ast.Treas		2024-03-23
Kuldip Singh Sehmi Treasurer		2024-03-23
MANJINDER SINGH DEVGON Ass Sect		2024-04-21
Manjit Singh Jutla Exe Memb		2024-03-23
Manjit Singh Sian Exe Member		2024-03-23
NIRMAL SINGH BHACHU Ast.Store		2024-03-23
Narinder Singh Chana Exe Member		2024-03-23
Paramjit Singh Bhambra Exe Member		2024-03-23
Ravinder Singh Kundi Exe Member		2024-03-23
Salinder Singh Sohal Gen Sect		2026-03-28
Surinder Singh Sahans Hold Trust		2021-02-12
Tarlochan Kaur Sagoo Exe Member		2024-03-23

**RAMGARHIA SABHA SOUTHALL**

England & Wales - Charity number 279814

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# Accounts

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# RAMGARHIA SABHA

## Southall



RAMGARHIA SABHA SOUTHALL  
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NO: 279814

Business Ledger Limited  
Chartered Certified Accountants  
Statutory Auditor  
3 Waterside Drive  
Langley, Berkshire

Registered Charity Number: 279814

**Ramgarhia Sabha, Southall**  
**Trustees' Annual Report and**  
**Financial Statements**  
**For the year ended 31 December 2024**

**Ramgarhia Sabha, Southall**

**Contents of the Trustees' Annual Report and Audited  
Financial Statements for the Year ended 31 December 2024**

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**The following is not part of statutory accounts**

**Detailed Income and Expenditure Account**

**For the year ended 31 December 2024** 20 - 23

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2024

The trustees present their annual report and audited financial statements for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

#### Reference and Administrative Information

Charity Name	Ramgarhia Sabha, Southall
Charity Registration Number	279814
Worship Registration Number	72697
Marriage Registrar Number	37841
Principal address	49 - 57 Oswald Road, Southall, Middlesex UB1 1HN
Statutory Auditors	Business Ledger Limited, Chartered Certified Accountants 3 Waterside Drive, Langley Berkshire SL3 6EZ
Holding Trustees	Tejpal Singh Rayit (Chair of Holding Trustees) Santokh Singh Ubhi Kewal Singh Sahota Surinder Singh Sahans Bhalvinder Singh Virdee
President	Joga Singh Jutley
Vice President	Manjinder Singh Devgon
General Secretary	Surinder Singh Sohal
Assist Secretary	Bakhshish Singh Panesar
Treasurer	Kuldip Singh Sehmi
Assist Treasurer	Kewal Singh Dhiman
Librarian	Jagjit Singh Jhita
Other Trustees	Dharam Singh Bhogal Nirmal Singh Bhachu Balbir Singh Gahir Avtar Kaur Panesar Jasvinder Singh Bhachu Jaspal Singh Jutley Ravinder Singh Kundi Avtar Singh Rehinsi Manjit Singh Jutla Jasbir Singh Ubhi Manjit Singh Sian Paramjit Singh Bhambra Tarlochan Kaur Sagoo Narinder Singh Chana Jaswant Singh Rayet

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2024

#### Structure, governance and management.

Governing document

Ramgarhia Sabha, Southall is an unincorporated association and governed by a deed of trust.

The general management and the administration of the charity is the responsibility of the Executive Committee.

The Trustees hold the charity's property including land as holding trustees.

Appointment of Trustees is governed by the Trust Deed of the Charity. The members of the Executive Committee are elected each alternate year from the membership of the Sabha. The election takes place after the AGM (March). Any eligible member of the charity may stand for election. New Trustees are briefed by existing Trustees and Executive Committee post holders are mentored by previous post holders. The new Trustees are also shown the resources available on Charity Commission website.

The Executive Committee meets monthly.

#### Structure, governance and management.

The charity has five holding trustees who hold the charity's property. A management committee, who manage the charity on day-to-day basis, consists of 7 office holders and 15 other members, who hold office for two years. The charity continues to examine ways to improve its management structure.

#### Risk Management

The members of executive committee have assessed the risks the charity faces including the likelihood of the risks happening and the measures taken to manage them. Special attention has been taken to ensure that those who work with children and or other vulnerable groups. A safeguarding group has been set-up comprising of 5 members.

#### Objectives and activities

##### Our aims

The objects of the charity are set out in the charity's governing document and are summarised as follows:

To promote the Sikh religion in West London and its adjoining area by the following means and such other means as the Trustees and the Executive Committee consider to be appropriate taking into account the Charity Commission's guidance on the public benefit in the *Advancement of Religion for the Public Benefit* and have regard to it in their administration of the charity. In doing so, Gurdwara (*The Temple*) provides a benefit to the public by:-

1. The maintenance of Gurdwara and the Sports Centre and ancillary buildings;
2. The celebration of Sikh religious festivals;
3. The conduct of marriage and funeral rites in accordance with Sikh religious observance;
4. The establishment of a library containing books in both Punjabi and English on Sikh religion, history and culture, we have over 2,000 books in the library;
5. The sports centre is open to all the public from young children to pensioners; activities range from indoor sports and multi- activities to outdoor sports and other activities including open days etc. The sports centre's activities are subsidised for all.
6. To develop mutual understanding and harmonious relationships with other communities, faith groups and charitable organisations.
7. Where possible raise funds to donate to other charities, nationally and internationally.

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2024

#### Volunteers

The Sabha is grateful for the efforts of its many members and other volunteers who have provided goods, services, arrange charity events, in running and maintenance of kitchen, Sports Centre building and in fund raising.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

1. The Gurdwara is for the service of the community at large. Religious services and prayers for the worshippers are provided seven days a week from early morning to evening. There are special ceremonies for Sikh Guru's birthdays, anniversaries, and other significant days.
2. The Gurdwara provides services for weddings, funerals, and other religious ceremonies.
3. During Guru Nanak Dev Ji's Birthday and Vaisakhi, the charities members participated in ceremonial processions held in Southall along with the members of community from other areas including visitors from overseas. This procession promotes public awareness of the Sikh Religion and is used by other charities and community to promote social cohesion. Cold drinks were served to the general public on the streets of Southall during the Martyrdom Day of Guru Arjan Dev Ji.
4. Hot meals are served every day throughout the day.
5. The Sabha also participated in the Remembrance Day service with other communities.
6. Religious studies, teaching of Punjabi language, Sikh history culture and music lessons are taught in the Ramgarhia Sabha Southall Sikh Education Centre with over 100 students attending. All the teachers in the school are DBS checked. Students also partake in the Vaisakhi Parade at the hoisting of the new flag in April. Adult's classes are also held. The school is registered as an exam centre with Education Examination Boards. Students also participate in the International Sikh symposium Conventions in the UK and USA.
7. Eminent Scholars are invited to address the Congregation and the Education Centre. Students from local and other schools and universities around UK visit the charity to learn and understand the Sikh way of life.
8. The charity works closely with Indian High Commission, with local faith groups, other Sikh organisations national and internationally, community organisations, elected councillors, local authorities, and our emergency services.
9. Matrimonial introduction services are provided to our community. The Sabha is also registered to conduct Civil Marriages.
10. Seminars on general wellbeing and good health, safeguarding, awareness of radicalisation are held in conjunction with local authority and medical services.
11. Community events are held throughout the year to provides a platform to socialise including Variety Show, Annual Dinner, Children's lead monthly religious evenings.
12. As well as providing various regular sporting activities during the year, an annual sports tournament is also held in August offering all communities in Ealing and beyond to excel in sports and to help and foster good community relations.
13. There is a designated ladies focus group to ensure equality in participation of the Gurdwara activities.
14. We constantly improving our digital capabilities to correspond with our members electronically, to receive donations electronically, improve our website, a digital newsletter, electronic document storage, broadcast our programmes electronically etc.
15. Ensure that our buildings and infrastructure are serviced and maintained in accordance with statutory requirements including all relevant certification.

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2024

#### Osterley Sports and WellBeing Centre (OSWC)

Building works continued during the year to bring the facility into full use. As the building neared completion more and more activities have been held there. We now have a restaurant with a commercial kitchen, new men's and ladies' toilets including a new baby changing room. On the first floor we have created a conference room with a small kitchenette and separate toilets. We are currently looking into hiring the restaurant to a professional caterer to provide a complete service to the community.

The original building has been rented to a children's nursery group and the lodge house next door is also rented after major refurbishment during the year.

Under the OSWC umbrella we are providing various activities regularly. In addition, several new activities such as the Cycle Club, Business and Enterprise Forum, Outdoor Fitness Club. The following Sports and Social facilities at the Tentelow Lane Site are available.

- Concord Ranger Football Club
- Cranford Archery Club
- Osterley Hockey Club
- Osterley Squash Club
- Osterley Classic Car Club
- Osterley Evergreen Senior Citizens Group
- Osterley Radio Control Club
- Osterley Women's Well Being Club
- Osterley Community Farming
- Osterley Bicycle Club has also recently been added to our portfolio.

#### Project Design and Planning

The planning work is progressing with Juttla Architects lead by Camille Kaur Soor, who will now be handling the Design and Planning Application. Late Narinder Singh Juttla had already changed the design following feedback from Councillors, Planning officers and Active Ealing who are responsible for Sports facilities in the London Borough of Ealing. We are grateful that his daughter, Camille is now taking the project forward to achieve our goal to get the planning permission.

#### Financial Review

##### Reserves policy

The management committee has no established reserve policy other than to maintain sufficient reserves to meet ongoing expenses. The committee has not committed or planned any major expenditure. Bearing this in mind, the committee feels that it holds sufficient reserves to be able to continue its current activities for foreseeable future. Although no contracts have been given, the committee is planning the following works at the Sabha and

- OWSC designs for new sports centre planning application with Juttla Architects as described above
- Designs for Ramgarhia Sabha front extension with Stones Architects.
- New fire alarm system in the main Gurdwara complex.
- IT projects new screens in Darbar Hall and upgrade of the sound system.

**Report of the Trustees for the year ended 31 December 2024**

**Results for the year**

The total income increased in the year by £59,127 to £660,427. The total expenditure for the year excluding depreciation decreased in the year from £494,914 to £469,707 caused mainly due to savings in electricity costs, expense on Ramgarhia Hall, and Stores, whilst increasing expenditure on Lodge House and Paath bheta during the year

The net movement in funds for the year was £180,496 (2023 - £103,753) thereby increasing the unrestricted funds to £7,839,948 of which £6,848,128 is invested in the charity's total fixed assets. The charity has net current assets of £991,820 (2023 - £841,980).

**Statement of trustees responsibilities**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Ramgarhia Sabha, Southall

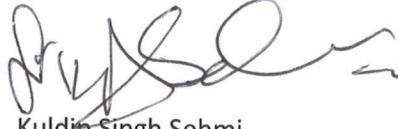
Report of the Trustees for the year ended 31 December 2024

Approved by the trustees and signed on their behalf by:



Joga Singh Jutley

President



Kuldip Singh Sehmi

Treasurer



Surinder Singh Sohal

General Secretary



Kewal Singh Sahota

Holding Trustee

Date 3/8/2025

**Report of The Independent Auditors to the Trustees of  
Ramgarhia Sabha, Southall**

**Opinion**

We have audited the financial statements of **Ramgarhia Sabha, Southall** (the 'charity') for the year ended 31 December 2024 which comprise profit and loss, balance sheet, cash flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise

## **Report of The Independent Auditors to the Trustees of**

### **Ramgarhia Sabha, Southall**

#### **Other information (continued)**

appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- a) - Enquiry of management to identify any instances of non-compliance with laws and regulations; checking all statutory submissions have been submitted on time and are complete including those for The Charity Commission
- b) - Enquiry of management with regards to actual and potential litigation and claims.

## Report of The Independent Auditors to the Trustees of

### Ramgarhia Sabha, Southall

- c) - Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for evidence of management bias.
- d) - Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations.
- e) - Checking existence and continued use of fixed assets; checking calculations of depreciation; and checking fair valuation of assets.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or no-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instance of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.<sup>7</sup>

*Business Ledger*

Business Ledger Limited Chartered Certified Accountants

Statutory Auditor

3 Waterside Drive  
Langley, Berkshire  
SL3 6EZ

Date.....*5/8/2025*.....

Business Ledger Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RAMGARHIA SABHA, SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ending 31 December 2024

	Note	General Fund £	Sports Centre £	Unrestricted Funds 2024 £	Total Funds 2023 £
<b>INCOME and ENDOWMENTS</b>					
Donations and legacies	2	490,653	-	490,653	433,871
Investment income	3	93,158	-	93,158	111,789
Sports Centre	4	-	76,616	76,616	55,640
<b>TOTAL INCOME</b>		<u>583,811</u>	<u>76,616</u>	<u>660,427</u>	<u>601,300</u>
<b>EXPENDITURE</b>					
Charitable activities	5	340,590	-	340,590	426,531
Raising funds	6	-	-	-	-
Sports Centre	7	-	120,386	120,386	62,235
Other	8	18,955	-	18,955	8,781
<b>TOTAL EXPENDITURE</b>		<u>359,545</u>	<u>120,386</u>	<u>479,931</u>	<u>497,547</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>224,266</u>	<u>(43,770)</u>	<u>180,496</u>	<u>103,753</u>
<b>TRANSFERS BETWEEN FUNDS</b>		(21,130)	21,130	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>203,136</u>	<u>(22,640)</u>	<u>180,496</u>	<u>103,753</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		5,765,012	1,894,440	7,659,452	7,555,699
<b>Total Funds carried forward</b>		<u>5,968,148</u>	<u>1,871,800</u>	<u>7,839,948</u>	<u>7,659,452</u>

RAMGARHIA SABHA, SOUTHALL

BALANCE SHEET AT 31 DECEMBER 2024

	Note	General Fund £	Sports Centre £	Unrestricted Funds 2024 £	Total Funds 2023 £
<b>FIXED ASSETS</b>					
Tangible assets	10	1,518,046	1,867,288	3,385,334	3,354,678
Investments	11	3,462,794	-	3,462,794	3,462,794
<i>Total fixed assets</i>		<u>4,980,840</u>	<u>1,867,288</u>	<u>6,848,128</u>	<u>6,817,472</u>
<b>CURRENT ASSETS</b>					
Debtors and prepayments	12	-	-	-	58,450
Cash at bank and in hand		989,708	6,512	996,220	785,930
<i>Total current assets</i>		<u>989,708</u>	<u>6,512</u>	<u>996,220</u>	<u>844,380</u>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	13	(2,400)	(2,000)	(4,400)	(2,400)
<b>NET CURRENT ASSETS</b>		<u>987,308</u>	<u>4,512</u>	<u>991,820</u>	<u>841,980</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,968,148</u>	<u>1,871,800</u>	<u>7,839,948</u>	<u>7,659,452</u>
<b>TOTAL NET ASSETS</b>		<u>5,968,148</u>	<u>1,871,800</u>	<u>7,839,948</u>	<u>7,659,452</u>
<b>FUNDS</b>					
Unrestricted funds	14	5,968,148	1,871,800	7,839,948	7,659,452
<b>TOTAL FUNDS</b>		<u>5,968,148</u>	<u>1,871,800</u>	<u>7,839,948</u>	<u>7,659,452</u>

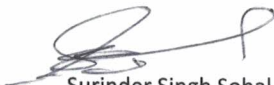
The financial statements were approved by the Board of Trustees on 31/8/2025 and were signed on its behalf by:



Joga Singh Jutley  
President



Kuldip Singh Sehmi  
Treasurer



Surinder Singh Sohal  
General Secretary



Kewal Singh Sahota  
Holding Trustee

RAMGARHIA SABHA, SOUTHALL

CASH FLOW STATEMENT  
for the year ending 31 December 2024

	2024	2023
	£	£
<b>RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Income	180,496	103,753
Adjustments for		
Depreciation charges	10,224	2,633
Revaluation of Investment properties	-	-
Rents from investments	(93,158)	(111,789)
Interest paid		
(Increase) in Debtors	58,450	(31,300)
Increase/(Decrease) in Creditors	2,000	
<b>Net cash provided by operating activities</b>	<u>158,012</u>	<u>(36,703)</u>
<b>Cash flows from investing activities</b>		
Interest and rents from investments	93,158	111,789
Purchase of Tangible fixed assets	(40,880)	
	<u>52,278</u>	<u>111,789</u>
<b>Cash flows from financing activities</b>		
New loans	-	
	<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>210,290</b>	75,086
Cash and cash equivalents at the beginning of the reporting period	785,930	710,844
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>996,220</u>	<u>785,930</u>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand and at bank	<u>996,220</u>	<u>785,930</u>

**Analysis of changes in net debt**

	At start of year	Cash-flows	Other non-Cash changes	At end of year
	£	£	£	£
Cash	785,930	210,290	-	996,220
<b>TOTAL</b>	<u>785,930</u>	<u>210,290</u>	<u>-</u>	<u>996,220</u>

**Notes to the Financial Statements  
for the year ended 31 December 2024**

**1 ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Funds**

The charity has two unrestricted income funds, one for general fund and the other for the sports centre. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Restricted funds include designated funds where the trustees, have set aside resources for a specific purpose.

**Income**

All income is recognised in Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Investment Income**

Only the income generated by investment building is classified as Investment Income. Where income is received from letting extra space in a building pre dominantly used for charitable activity, this is not classified as rental income.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

**Allocation of overhead and support costs**

Support costs include administrative office functions are allocated to the activity cost categories on a basis consistent with the use of resources. The Sports Centre has its direct costs allocated, there being no allocation of general overheads as the Sports Hall does not recover its direct expenditure.

## RAMGARHIA SABHA, SOUTHALL

### Notes to the Financial Statements for the year ended 31 December 2024

#### Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both direct pay and non-pay costs and support costs relating to those activities.

#### Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and other similar costs of the charity including trustee expenses.

#### Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation and any impairment.

The long term leasehold property is written over the lease term.

Depreciation is provided at the following annual rates in order write off the cost less estimated residual value of each asset over its estimated useful life. The freehold property is valued at historic cost and is not depreciated, as the Gurdwara and related community hall are considered to have a useful life as a building of greater than 50 years and so any depreciation charge is considered immaterial.

Plant, machinery, fixtures and fittings 25% on reducing balance

#### Investment property

The Trustees classify a property as Investment property where majority of its income is investment income. Investment property is shown at most recent valuation. Any movement is allocated to its related fund.

#### Government grants

The charity has adopted the accruals model for accounting of Government grants. Government Grants shall be recognised as income on a systematic basis over the periods in which the related costs are incurred.

	2024	2023
	£	£
<b>2 DONATIONS AND LEGACIES</b>		
Donations	<b>384,839</b>	350,055
Gift Aid	<b>81,105</b>	55,460
Donations for food	<b>24,709</b>	28,356
	<b>490,653</b>	433,871
<b>3 INVESTMENT INCOME</b>		
Investment property rental income & bank interest	<b>93,158</b>	111,789
	<b>93,158</b>	<b>111,789</b>
<b>4 SPORT CENTRE INCOME</b>		
Sports hall	<b>76,616</b>	55,640
	<b>76,616</b>	55,640

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2024**

	2024	2023
	£	£
<b>5 CHARITABLE ACTIVITIES</b>		
Worship costs	80,601	74,052
Food	53,980	67,779
Vaisakhi & other celebrations	17,922	21,201
Variety show	6,153	7,728
Property maintenance and running costs	166,178	243,378
Punjabi school	10,376	8,435
Charity running costs	5,380	3,958
	<b>340,590</b>	<b>426,531</b>
<b>6 RAISING FUNDS</b>		
Advertising etc.	-	-
	-	-
<b>7 SPORT CENTRE COSTS</b>		
Property costs	113,509	58,140
Other costs	6,877	4,095
	<b>120,386</b>	<b>62,235</b>
<b>8 OTHER COSTS</b>		
Legal and professional costs	4,113	2,153
Auditors remuneration	2,400	2,400
Depreciation - General Fund	10,224	2,633
Bank charges	2,218	1,595
	<b>18,955</b>	<b>8,781</b>
<b>9 STAFF COSTS</b>		
Freelance (worship costs)	60,798	53,469
Wages and salaries	15,168	19,180
Pension costs	-	-
	<b>75,966</b>	<b>72,649</b>

The average monthly number of employees during the year was as follows:

	5	5
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No employee receives total employment benefits of more than £60,000

No trustees or the managing committee have received any remuneration or other benefits or expenses from the charity

There are no key management personnel employed by the Charity.

RAMGARHIA SABHA, SOUTHALL

Notes to the Financial Statements  
for the year ended 31 December 2024

10 TANGIBLE FIXED ASSETS

	Land & buildings			Total £
	Gurdwara buildings	Sports Centre	Other	
	£	£	£	
<b>COST OR VALUATION</b>				
At 1 January 2024	1,472,010	1,867,288	371,910	3,711,208
Additions	-	-	40,880	40,880
At 31 December 2024	<u>1,472,010</u>	<u>1,867,288</u>	<u>412,790</u>	<u>3,752,088</u>
<b>DEPRECIATION AND IMPAIRMENTS</b>				
At 1 January 2024	-	-	356,530	356,530
Depreciation	-	-	10,224	10,224
At 31 December 2024	<u>-</u>	<u>-</u>	<u>366,754</u>	<u>366,754</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>1,472,010</u>	<u>1,867,288</u>	<u>46,036</u>	<u>3,385,334</u>
At 31 December 2023	<u>1,472,010</u>	<u>1,867,288</u>	<u>15,380</u>	<u>3,354,678</u>

Other	Plant & equipment	Fixture and fittings	Paintings	Total £
	£	£		
<b>COST OR VALUATION</b>				
At 1 January 2024	154,338	210,087	7,485	371,910
Additions	33,000	7,880	-	40,880
At 31 December 2024	<u>187,338</u>	<u>210,087</u>	<u>7,485</u>	<u>412,790</u>
<b>DEPRECIATION AND IMPAIRMENTS</b>				
At 1 January 2024	149,967	206,563	-	356,530
Depreciation	9,343	881	-	10,224
At 31 December 2024	<u>159,310</u>	<u>207,444</u>	<u>-</u>	<u>366,754</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>28,028</u>	<u>2,643</u>	<u>7,485</u>	<u>46,036</u>
At 31 December 2023	<u>4,371</u>	<u>3,524</u>	<u>7,485</u>	<u>15,380</u>

RAMGARHIA SABHA, SOUTHALL

Notes to the Financial Statements  
for the year ended 31 December 2024

11 INVESTMENT PROPERTY

	£
<b>VALUATION</b>	
At 1 January 2024	3,462,794
Revaluation during the year	-
At 31 December 2024	<u>3,462,794</u>

The Trustees and the Executive Committee consider there has not been significant movement in the market value of the investment property based on resale value of comparable properties. No change in carrying value of the Investment Property is required.

	2024	2023
	£	£
<b>12 DEBTORS</b>		
Prepayments and accrued income	<u>-</u>	<u>58,450</u>
<b>13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Other creditors	<u>4,400</u>	<u>2,400</u>
	<u>4,400</u>	<u>2,400</u>

14 SUMMARY OF FUND MOVEMENT

	General Fund	Sports Centre	Unrestricted Funds	Total Funds
	£	£	£	£
At 1 January 2024	5,765,012	1,894,440	7,659,452	7,659,452
Income	583,811	76,616	660,427	660,427
Expenditure	(359,545)	(120,386)	(479,931)	(479,931)
Transfer	(21,130)	21,130	-	
<b>At 31 December 2024</b>	<u>5,968,148</u>	<u>1,871,800</u>	<u>7,839,948</u>	<u>7,839,948</u>

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2024**

**15 SUMMARY OF ASSETS BY FUND**

	General Fund £	Sports Centre £	Unrestricted Funds £	Total Funds £
Tangible fixed assets	1,518,046	1,867,288	<b>3,385,334</b>	<b>3,385,334</b>
Investment Property	3,462,794	-	<b>3,462,794</b>	<b>3,462,794</b>
Current Assets	989,708	6,512	<b>996,220</b>	<b>996,220</b>
Liabilities				
Amounts falling due in one year	(2,400)	(2,000)	<b>(4,400)</b>	<b>(4,400)</b>
<b>At 31 December 2024</b>	<u>5,968,148</u>	<u>1,871,800</u>	<u><b>7,839,948</b></u>	<u><b>7,839,948</b></u>

**16 RELATED PARTY**

There are no related party transactions between the charity and the trustees or the managing committee.

**17 FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**RAMGARHIA SABHA SOUTHALL**

England & Wales - Charity number 279814

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# Accounts

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# RAMGARHIA SABHA

## Southall



RAMGARHIA SABHA SOUTHALL  
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NO: 279814

Business Ledger Limited  
Chartered Certified Accountants  
Statutory Auditor  
3 Waterside Drive  
Langley, Berkshire  
SL3 6FZ

**Ramgarhia Sabha, Southall**

**Contents of the Trustees' Annual Report and Audited  
Financial Statements for the Year ended 31 December 2023**

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**The following is not part of statutory accounts**

**Detailed Income and Expenditure Account**

**For the year ended 31 December 2023** 20 - 23

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2023

The trustees present their annual report and audited financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

#### Reference and Administrative Information

Charity Name	Ramgarhia Sabha, Southall
Charity Registration Number	279814
Worship Registration Number	72697
Marriage Reference Number	37841
Principal address	49 - 57 Oswald Road, Southall, Middlesex UB1 1HN
Statutory Auditors	Business Ledger Limited, Chartered Certified Accountants 3 Waterside Drive, Langley Berkshire SL3 6EZ
Holding Trustees	Tejpal Singh Rayit (Chair of Holding Trustees) Santokh Singh Ubhi Kewal Singh Sahota Surinder Singh Sahans Bhalvinder Singh Virdee (appointed 30 <sup>th</sup> January 2023)
President	Jagjit Singh Jhita
Vice President	Surinder Singh Sohal
General Secretary	Joga Singh Jutley
Assist Secretary	Amarpal Singh Soor
Treasurer	Kewal Singh Dhiman
Assist Treasurer	Kuldip Singh Sehmi
Librarian	Manjinder Singh Devgon
Other Trustees	Jasvir Singh Matharu Dharam Singh Bhogal Nirmal Singh Bhachu Balbir Singh Gahir Gurdial Singh Virdi Avtar Kaur Panesar Pritpal Singh Sehmi Jasvinder Singh Bhachu Jaspal Singh Jutley Bakhshish Singh Panesar Davinder Kaur Panesar Ravinder Singh Kundi

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2023

#### Structure, governance and management.

##### Governing document

Ramgarhia Sabha, Southall is an unincorporated association and governed by a deed of trust.

The general management and the administration of the charity is the responsibility of the Executive Committee.

The Trustees hold the charity's property including land as holding trustees.

Appointment of Trustees is governed by the Trust Deed of the Charity. The members of the Executive Committee are elected each alternate year from the membership of the Sabha. The election takes place after the AGM (March). Any eligible member of the charity may stand for election. New Trustees are briefed by existing Trustees and Executive Committee post holders are mentored by previous post holders. The new Trustees are also shown the resources available on Charity Commission website.

The Executive Committee meets monthly.

#### Structure, governance and management.

The charity has five holding trustees who hold the charity's property. A management committee, who manage the charity on day-to-day basis, consists of 7 office holders and 12 other members, who hold office for two years. The charity continues to examine ways to improve its management structure.

#### Risk Management

The members of executive committee have assessed the risks the charity faces including the likelihood of the risks happening and the measures taken to manage them. Special attention has been taken to ensure that those who work with children and or other vulnerable groups. A safeguarding group has been set-up comprising of 5 members.

#### Objectives and activities

##### Our aims

The objects of the charity are set out in the charity's governing document and are summarised as follows:

To promote the Sikh religion in West London and its adjoining area by the following means and such other means as the Trustees and the Executive Committee consider to be appropriate taking into account the Charity Commission's guidance on the public benefit in the *Advancement of Religion for the Public Benefit* and have regard to it in their administration of the charity. In doing so, Gurdwara (*The Temple*) provides a benefit to the public by:-

1. The maintenance of Gurdwara and the Sports Centre and ancillary buildings;
2. The celebration of Sikh religious festivals;
3. The conduct of marriage and funeral rites in accordance with Sikh religious observance;
4. The establishment of a library containing books in both Punjabi and English on Sikh religion, history and culture, we have over 2,000 books in the library;
5. The sports centre is open to all the public from young children to pensioners; activities range from indoor sports and multi- activities to outdoor sports and other activities including open days etc. The sports centre's activities are subsidised for all.
6. To develop mutual understanding and harmonious relationships with other communities, faith groups and charitable organisations.
7. Where possible raise funds to donate to other charities, nationally and internationally.

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2023

#### Volunteers

The Sabha is grateful for the efforts of its many members and other volunteers who have provided goods, services, arrange charity events, in running and maintenance of kitchen, Sports Centre building and in fund raising.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

1. The Gurdwara is for the service of the community at large. Religious services and prayers for the worshippers are provided seven days a week from early morning to evening. There are special ceremonies for Sikh Guru's birthdays, anniversaries, and other significant days.
2. The Gurdwara provides services for weddings, funerals, and other religious ceremonies.
3. During Guru Nanak Dev Ji's Birthday and Vaisakhi, the charities members participated in ceremonial processions held in Southall along with the members of community from other areas including visitors from overseas. This procession promotes public awareness of the Sikh Religion and is used by other charities and community to promote social cohesion. Cold drinks were served to the general public on the streets of Southall during the Martyrdom Day of Guru Arjan Dev Ji.
4. Hot meals are served every day throughout the day.
5. The Sabha also participated in the Remembrance Day service with other communities.
6. Religious studies, teaching of Punjabi language, Sikh history culture and music lessons are taught in the Ramgarhia Sabha Southall Sikh Education Centre with over 100 students attending. All the teachers in the school are DBS checked. Students also partake in the Vaisakhi Parade at the hoisting of the new flag in April. Adult's classes are also held. The school is registered as an exam centre with Education Examination Boards. Students also participate in the International Sikh symposium Conventions in the UK and USA.
7. Eminent Scholars are invited to address the Congregation and the Education Centre. Students from local and other schools and universities around UK visit the charity to learn and understand the Sikh way of life.
8. The charity works closely with Indian High Commission, with local faith groups, other Sikh organisations national and internationally, community organisations, elected councillors, local authorities, and our emergency services.
9. Matrimonial introduction services are provided to our community. The Sabha is also registered to conduct Civil Marriages.
10. The charity provides Sikh Chaplaincy services including hospital visits.
11. Seminars on general wellbeing and good health, safeguarding, awareness of radicalisation are held in conjunction with local authority and medical services.
12. Community events are held throughout the year to provides a platform to socialise.
13. As well as providing various regular sporting activities during the year, an annual sports tournament is also held in August offering all communities in Ealing and beyond to excel in sports and to help and foster good community relations.
14. There is a designated ladies focus group to ensure equality in participation of the Gurdwara activities.
15. We constantly improving our digital capabilities to correspond with our members electronically, to receive donations electronically, improve our website, a digital newsletter, electronic document storage, broadcast our programmes electronically etc.
16. Ensure that our buildings and infrastructure are serviced and maintained in accordance with statutory requirements including all relevant certification.

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2023

#### Osterley Sports and WellBeing Centre

Building works continued during the year to bring the facility into full use. As the building neared completion more and more activities have been held there. A garden party to celebrate to King's Coronation was held on June 23.

We now have a restaurant with a commercial kitchen, new men's and ladies' toilets including a new baby changing room. On the first floor we have created a conference room with a small kitchenette and separate toilets. We are currently looking into hiring the restaurant to a professional caterer to provide a complete service to the community.

The original building has been rented to a children's nursery group and the lodge house next door is also rented.

Under the OSWC umbrella we are providing various activities regularly. In addition, several new activities such as the Cycle Club, Business and Enterprise Forum, Outdoor Fitness Club, Variety Show are being added to the OSWC portfolio. The following Sports and Social facilities at the Tentelow Lane Site are available.

- Concord Ranger Football Club
- Cranford Archery Club
- Osterley Hockey Club
- Osterley Squash Club
- Osterley Classic Car Club
- Osterley Evergreen Senior Citizens Group
- Osterley Radio Control Club
- Osterley Women's Well Being Club
- Osterley Community Farming was recently added to our portfolio.
- Osterley Bicycle Club has also recently been added to our portfolio.

#### Project Design and Planning

Due to the tragic death of Narinder Singh Juttla, our Architect, the planning work has not progressed. Narinder's daughter, Camille Kaur Soor who is also an Architect, will now be handling the Design and planning application. Narinder Singh Juttla had already had a number of preliminary meetings with the Planners and our local Councillors who have been very supportive of our community project. Narinder had already changed the design following feedback from Planning officers and Active Ealing who are responsible for Sports facilities in the London Borough of Ealing. We are now hoping that his daughter will now take the project forward to achieve our goal to get the planning permission.

#### Financial Review

##### Reserves policy

The management committee has no established reserve policy other than to maintain sufficient reserves to meet ongoing expenses. The committee has not committed or planned any major expenditure. Bearing this in mind, the committee feels that it holds sufficient reserves to be able to continue its current activities for foreseeable future.

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2023

#### Results for the year

The total income increased in the year by £88,623 to £601,300. No grants were received during the year. The total expenditure for the year excluding depreciation increased in the year from £334,405 to £494,914 caused mainly due to increased activity, increased energy costs and major refurbishment of some Osterley Sports Centre & other facilities.

The net movement in funds for the year was £103,753 (2022 - £174,763) thereby increase the unrestricted funds to £7,659,452 of which £6,817,472 is invested in the charity's total fixed assets. The charity has net current assets of £841,980 (2022 - £735,594).

#### Statement of trustees responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Ramgarhia Sabha, Southall

Report of the Trustees for the year ended 31 December 2023

Approved by the trustees and signed on their behalf by:



Jagjit Singh Jhita

President



Kewal Singh Dhiman

Treasurer



Joga Singh Jutley

General Secretary



Kewal Singh Sahota

Holding Trustee

Date 30 April 2024

## **Report of The Independent Auditors to the Trustees of**

### **Ramgarhia Sabha, Southall**

#### **Opinion**

We have audited the financial statements of **Ramgarhia Sabha, Southall** (the 'charity') for the year ended 31 December 2023 which comprise profit and loss, balance sheet, cash flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise

**Report of The Independent Auditors to the Trustees of  
Ramgarhia Sabha, Southall**

**Other information (continued)**

appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- a) - Enquiry of management to identify any instances of non-compliance with laws and regulations; checking all statutory submissions have been submitted on time and are complete including those for The Charity Commission
- b) - Enquiry of management with regards to actual and potential litigation and claims.

## Report of The Independent Auditors to the Trustees of

### Ramgarhia Sabha, Southall

- c) - Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for evidence of management bias.
- d) - Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations.
- e) - Checking existence and continued use of fixed assets; checking calculations of depreciation; and checking fair valuation of assets.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instance of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.<sup>7</sup>

*Business Ledger*

Business Ledger Limited Chartered Certified Accountants

Statutory Auditor

3 Waterside Drive  
Langley, Berkshire  
SL3 6EZ

Date..... *13 May 2024*

Business Ledger Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RAMGARHIA SABHA, SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ending 31 December 2023

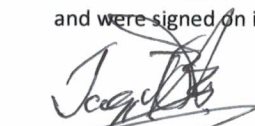
	Note	General Fund £	Sports Centre £	Unrestricted Funds 2023 £	Total Funds 2022 £
<b>INCOME and ENDOWMENTS</b>					
Donations and legacies	2	433,871	-	433,871	377,898
Investment income	3	111,789	-	111,789	71,250
Sports Centre	4	-	55,640	55,640	63,529
<b>TOTAL INCOME</b>		<u>545,660</u>	<u>55,640</u>	<u>601,300</u>	<u>512,677</u>
<b>EXPENDITURE</b>					
Charitable activities	5	426,531	-	426,531	301,460
Raising funds	6	-	-	-	40
Sports Centre	7	-	62,235	62,235	27,065
Other	8	8,781	-	8,781	9,348
<b>TOTAL EXPENDITURE</b>		<u>435,312</u>	<u>62,235</u>	<u>497,547</u>	<u>337,913</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>110,348</u>	<u>(6,595)</u>	<u>103,753</u>	<u>174,764</u>
<b>TRANSFERS BETWEEN FUNDS</b>		(68,979)	68,979	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>41,369</u>	<u>62,384</u>	<u>103,753</u>	<u>174,764</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		5,723,643	1,832,056	7,555,699	7,380,935
<b>Total Funds carried forward</b>		<u>5,765,012</u>	<u>1,894,440</u>	<u>7,659,452</u>	<u>7,555,699</u>


RAMGARHIA SABHA, SOUTHALL


BALANCE SHEET AT 31 DECEMBER 2023

	Note	General Fund £	Sports Centre £	Unrestricted Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	10	1,487,390	1,867,288	3,354,678	3,357,311
Investments	11	3,462,794	-	3,462,794	3,462,794
<i>Total fixed assets</i>		<u>4,950,184</u>	<u>1,867,288</u>	<u>6,817,472</u>	<u>6,820,105</u>
<b>CURRENT ASSETS</b>					
Debtors and prepayments	12	58,450	-	58,450	27,150
Cash at bank and in hand		758,778	27,152	785,930	710,844
<i>Total current assets</i>		<u>817,228</u>	<u>27,152</u>	<u>844,380</u>	<u>737,994</u>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	13	(2,400)	-	(2,400)	(2,400)
<b>NET CURRENT ASSETS</b>		<u>814,828</u>	<u>27,152</u>	<u>841,980</u>	<u>735,594</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,765,012</u>	<u>1,894,440</u>	<u>7,659,452</u>	<u>7,555,699</u>
<b>TOTAL NET ASSETS</b>		<u>5,765,012</u>	<u>1,894,440</u>	<u>7,659,452</u>	<u>7,555,699</u>
<b>FUNDS</b>					
Unrestricted funds	14	5,765,012	1,894,440	7,659,452	7,555,699
<b>TOTAL FUNDS</b>		<u>5,765,012</u>	<u>1,894,440</u>	<u>7,659,452</u>	<u>7,555,699</u>

The financial statements were approved by the Board of Trustees on ..... 30 April 2024 .....  
and were signed on its behalf by:

  
Jagjit Singh Jhita  
President

  
Kewal Singh Dhiman  
Treasurer

  
Joga Singh Jutley  
General Secretary

  
Kewal Singh Sahota  
Holding Trustee

RAMGARHIA SABHA, SOUTHALL

CASH FLOW STATEMENT  
for the year ending 31 December 2023

	2023 £	2022 £
<b>RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Income	103,753	174,764
Adjustments for		
Depreciation charges	2,633	3,508
Revaluation of Investment properties	-	-
Rents from investments	(111,789)	(71,250)
Interest paid		
(Increase) in Debtors	(31,300)	18,800
Increase/(Decrease) in Creditors	-	-
<b>Net cash provided by operating activities</b>	<b>(36,703)</b>	<b>125,822</b>
<b>Cash flows from investing activities</b>		
Interest and rents from investments	111,789	71,250
Purchase of Tangible fixed assets	-	(136,425)
	<b>111,789</b>	<b>(65,175)</b>
<b>Cash flows from financing activities</b>		
New loans	-	(50,000)
	-	(50,000)
<b>Change in cash and cash equivalents in the reporting period</b>	<b>75,086</b>	<b>10,647</b>
Cash and cash equivalents at the beginning of the reporting period	710,844	700,197
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>785,930</b>	<b>710,844</b>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand and at bank	785,930	710,844

**Analysis of changes in net debt**

	At start of year £	Cash-flows £	Other non- Cash changes £	At end of year £
Cash	710,844	75,086	-	785,930
<b>TOTAL</b>	<b>710,844</b>	<b>75,086</b>	<b>-</b>	<b>785,930</b>

## RAMGARHIA SABHA, SOUTHALL

### Notes to the Financial Statements for the year ended 31 December 2023

#### 1 ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Funds**

The charity has two unrestricted income funds, one for general fund and the other for the sports centre. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Restricted funds include designated funds where the trustees, have set aside resources for a specific purpose.

##### **Income**

All income is recognised in Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Investment Income**

Only the income generated by investment building is classified as Investment Income.

Where income is received from letting extra space in a building pre dominantly used for charitable activity, this is not classified as rental income.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

##### **Allocation of overhead and support costs**

Support costs include administrative office functions are allocated to the activity cost categories on a basis consistent with the use of resources. The Sports Centre has its direct costs allocated, there being no allocation of general overheads as the Sports Hall does not recover its direct expenditure.

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

**Costs of generating funds**

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both direct pay and non-pay costs and support costs relating to those activities.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and other similar costs of the charity including trustee expenses.

**Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation and any impairment.

The long term leasehold property is written over the lease term.

Depreciation is provided at the following annual rates in order write off the cost less estimated residual value of each asset over its estimated useful life. The freehold property is valued at historic cost and is not depreciated, as the Gurdwara and related community hall are considered to have a useful life as a building of greater than 50 years and so any depreciation charge is considered immaterial.

Plant, machinery, fixtures and fittings 25% on reducing balance

**Investment property**

The Trustees classify a property as Investment property where majority of its income is investment income. Investment property is shown at most recent valuation. Any movement is allocated to its related fund.

**Government grants**

The charity has adopted the accruals model for accounting of Government grants. Government Grants shall be recognised as income on a systematic basis over the periods in which the related costs are incurred.

	<b>2023</b>	2022
	£	£
<b>2 DONATIONS AND LEGACIES</b>		
Donations	<b>350,055</b>	277,411
Gift Aid	<b>55,460</b>	64,380
Donations for food	<b>28,356</b>	36,106
	<b>433,871</b>	377,898
<b>3 INVESTMENT INCOME</b>		
Investment property rental income & bank interest	<b>111,789</b>	71,250
	<b>111,789</b>	<b>71,250</b>
<b>4 SPORT CENTRE INCOME</b>		
Sports hall	<b>55,640</b>	63,529
	<b>55,640</b>	63,529

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	£	£
<b>5 CHARITABLE ACTIVITIES</b>		
Worship costs	74,052	79,350
Food	67,779	23,841
Vaisakhi & other celebrations	21,201	10,334
Variety show	7,728	-
Property maintenance and running costs	243,378	178,361
Punjabi school	8,435	4,172
Charity running costs	3,958	5,402
	<b>426,531</b>	<b>301,460</b>
 <b>6 RAISING FUNDS</b>		
Advertising etc.	-	40
	-	40
 <b>7 SPORT CENTRE COSTS</b>		
Property costs	58,140	22,843
Other costs	4,095	4,222
	<b>62,235</b>	<b>27,065</b>
 <b>8 OTHER COSTS</b>		
Legal and professional costs	2,153	2,074
Auditors remuneration	2,400	2,400
Depreciation - General Fund	2,633	3,508
Bank charges	1,595	1,366
	<b>8,781</b>	<b>9,348</b>
 <b>9 STAFF COSTS</b>		
Freelance (worship costs)	53,469	41,601
Wages and salaries	19,180	37,267
Pension costs	-	-
	<b>72,649</b>	<b>78,868</b>

The average monthly number of employees during the year was as follows:

	<b>5</b>	<b>5</b>
--	----------	----------

No employee receives total employment benefits of more than £60,000

No trustees or the managing committee have received any remuneration or other benefits or expenses from the charity

There are no key management personnel employed by the Charity.

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

**10 TANGIBLE FIXED ASSETS**

	Land & buildings			Total £
	Gurdwara buildings	Sports Centre	Other	
	£	£	£	
<b>COST OR VALUATION</b>				
At 1 January 2023	1,472,010	1,867,288	371,910	<b>3,711,208</b>
Additions	-	-	-	-
At 31 December 2023	<u>1,472,010</u>	<u>1,867,288</u>	<u>371,910</u>	<b><u>3,711,208</u></b>
<b>DEPRECIATION AND IMPAIRMENTS</b>				
At 1 January 2023	-	-	353,897	<b>353,897</b>
Depreciation	-	-	2,633	<b>2,633</b>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>356,530</u>	<b><u>356,530</u></b>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>1,472,010</u>	<u>1,867,288</u>	<u>15,380</u>	<b><u>3,354,678</u></b>
At 31 December 2022	<u>1,472,010</u>	<u>1,867,288</u>	<u>18,013</u>	<b><u>3,357,311</u></b>

Other	Plant & equipment	Fixture and fittings	Paintings	Total £
	£	£		
<b>COST OR VALUATION</b>				
At 1 January 2023	<u>154,338</u>	<u>210,087</u>	<u>7,485</u>	<b><u>371,910</u></b>
At 31 December 2023	<u>154,338</u>	<u>210,087</u>	<u>7,485</u>	<b><u>371,910</u></b>
<b>DEPRECIATION AND IMPAIRMENTS</b>				
At 1 January 2023	148,509	205,388	-	<b>353,897</b>
Depreciation	<u>1,458</u>	<u>1,175</u>	<u>-</u>	<b><u>2,633</u></b>
At 31 December 2023	<u>149,967</u>	<u>206,563</u>	<u>-</u>	<b><u>356,530</u></b>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>4,371</u>	<u>3,524</u>	<u>7,485</u>	<b><u>15,380</u></b>
At 31 December 2022	<u>5,829</u>	<u>4,699</u>	<u>7,485</u>	<b><u>18,013</u></b>

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

**11 INVESTMENT PROPERTY**

	<b>£</b>
<b>VALUATION</b>	
At 1 January 2023	<b>3,462,794</b>
Revaluation during the year	-
At 31 December 2023	<u><b>3,462,794</b></u>

The Trustees and the Executive Committee consider there has not been significant movement in the market value of the investment property based on resale value of comparable properties. No change in carrying value of the Investment Property is required.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>12 DEBTORS</b>		
Prepayments and accrued income	<u><b>58,450</b></u>	<u>27,150</u>
<b>13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Other creditors	<u><b>2,400</b></u>	<u>2,400</u>
	<u><b>2,400</b></u>	<u>2,400</u>

**14 SUMMARY OF FUND MOVEMENT**

	General Fund £	Sports Centre £	Unrestricted Funds £	Total Funds £
At 1 January 2023	5,723,643	1,832,056	<b>7,555,699</b>	<b>7,555,699</b>
Income	545,660	55,640	<b>601,300</b>	<b>601,300</b>
Expenditure	(435,312)	(62,235)	<b>(497,547)</b>	<b>(497,547)</b>
Transfer	(68,979)	68,979	-	
<b>At 31 December 2023</b>	<u>5,765,012</u>	<u>1,894,440</u>	<u><b>7,659,452</b></u>	<u><b>7,659,452</b></u>

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

**15 SUMMARY OF ASSETS BY FUND**

	General Fund £	Sports Centre £	Unrestricted Funds £	Total Funds £
Tangible fixed assets	1,487,390	1,867,288	3,354,678	3,354,678
Investment Property	3,462,794	-	3,462,794	3,462,794
Current Assets	817,228	27,152	844,380	844,380
Liabilities				
Amounts falling due in one year	(2,400)	-	(2,400)	(2,400)
<b>At 31 December 2023</b>	<u>5,765,012</u>	<u>1,894,440</u>	<u>7,659,452</u>	<u>7,659,452</u>

**16 RELATED PARTY**

There are no related party transactions between the charity and the trustees or the managing committee.

**17 FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**RAMGARHIA SABHA, SOUTHALL**

**Detailed Income and Expenditure  
for the year ended 31 December 2023**

	<b>General Fund £</b>	<b>Sports Centre £</b>	<b>Total 2023 £</b>
<b>Income</b>			
<b><i>Gurdwara</i></b>			
Langar Prashad	61,994		61,994
Golak	134,165		134,165
Istri Sabha	28,172		28,172
Path	118,163		118,163
Membership	350		350
Gift Aid Income	55,460		55,460
Other donations	15,855		15,855
Lohri & punjabi	7,485		7,485
Education	2,774		2,774
Matrimonial	1,391		1,391
Yoga	851		851
Variety show	7,211		7,211
<b><i>Sports club</i></b>			
- Functions and events		14,031	14,031
- Rent		41,609	41,609
	<hr/> 433,871	<hr/> 55,640	<hr/> 489,511
Investment income	98,782		98,782
Bank interest	13,007		13,007
	<hr/> 545,660	<hr/> 55,640	<hr/> 601,300

RAMGARHIA SABHA, SOUTHALL

Detailed Income and Expenditure  
for the year ended 31 December 2023

	General Fund £	Sports Centre £	Total 2023 £
<b>Expenditure</b>			
<b>Charitable activities</b>			
Wages	19,180	-	19,180
Rates & water	12,574	6,322	18,896
Insurance	11,800	-	11,800
Light & heat	82,429	21,904	104,333
Laundry & cleaning	18,188	2,239	20,427
Repairs & maintenance	9,012	29,914	38,926
Pest control	3,600	-	3,600
Parking fees	14,813	-	14,813
Property costs	89,282	-	89,282
Telephone	1,391	766	2,157
Office expenses	2,567	-	2,567
Publicity	-	-	-
Stores	67,779	-	67,779
Sewadar	1,113	-	1,113
Istri Sabha	290	-	290
Matrimonial	681	600	1,281
Paath	42,909	-	42,909
Education	8,435	-	8,435
Siropas	10,560	-	10,560
Vaisakhi & other celebrations	20,520	-	20,520
Variety show	7,728	-	7,728
Sundry	1,680	398	2,078
Depn - P/M	1,458	-	1,458
Depn- F/F	1,175	-	1,175
	<u>429,164</u>	<u>62,143</u>	<u>491,307</u>
<b>Support costs</b>			
Bank charges	1,595	92	1,687
	<u>1,595</u>	<u>92</u>	<u>1,687</u>
<b>Governance costs</b>			
Audit	2,400	-	2,400
Legal & professional	2,153	-	2,153
	<u>4,553</u>	<u>-</u>	<u>4,553</u>
<b>Total expenditure</b>	<u>435,312</u>	<u>62,235</u>	<u>497,547</u>
<b>SURPLUS</b>	<u>110,348</u>	<u>(6,595)</u>	<u>103,753</u>

**RAMGARHIA SABHA, SOUTHALL**

**Detailed Income and Expenditure  
for the year ended 31 December 2022**

	<b>General Fund £</b>	<b>Sports Centre £</b>	<b>Total 2022 £</b>
<b>Income</b>			
<b><i>Gurdwara</i></b>			
Langar Prashad	63,396		63,396
Golak	101,845		101,845
Istri Sabha	13,779		13,779
Path	97,877		97,877
Membership	515		515
Gift Aid Income (is it recd or recble)	64,380		64,380
Other donations	24,439		24,439
Lohri & punjabi	4,471		4,471
Education	5,081		5,081
Matrimonial	1,185		1,185
Yoga	930		930
<b><i>Sports club</i></b>			
- Functions and events		27,392	27,392
- Rent		36,137	36,137
	<hr/>	<hr/>	<hr/>
	377,898	63,529	441,427
Investment income	71,000		71,000
Bank interest	250		250
	<hr/>	<hr/>	<hr/>
	449,148	63,529	512,677

RAMGARHIA SABHA, SOUTHALL

Detailed Income and Expenditure  
for the year ended 31 December 2022

	General Fund £	Sports Centre £	Total 2022 £
<b>Expenditure</b>			
<i>Charitable activities</i>			
Wages	37,267	-	37,267
Rates & water	8,475	14,223	22,698
Insurance	8,150	-	8,150
Light & heat	38,916	7,984	46,900
Laundry & cleaning	25,773	1,964	27,737
Repairs & maintenance	68,944	636	69,580
Pest control	3,600	-	3,600
Parking fees	11,705	-	11,705
Property costs	12,054	1,089	13,143
Telephone	2,288	974	3,262
Office expenses	3,114	-	3,114
Publicity	40	-	40
Stores	23,841	-	23,841
Sewadar	390	-	390
Istri Sabha	92	-	92
Paath	30,408	-	30,408
Education	4,172	-	4,172
Siropas	11,193	-	11,193
Vaisakhi & other celebrations	10,334	-	10,334
Variety show			
Sundry	744	97	-
Depn - P/M	1,942	-	1,942
Depn- F/F	1,566	-	1,566
	<u>305,008</u>	<u>26,967</u>	<u>331,134</u>
<b>Support costs</b>			
Bank charges	1,366	98	1,464
<b>Governance costs</b>			
Audit	2,400	-	2,400
Legal & professional	2,074	-	2,074
	<u>4,474</u>	<u>-</u>	<u>4,474</u>
<b>Total expenditure</b>	<u>310,848</u>	<u>27,065</u>	<u>337,913</u>
<b>SURPLUS</b>	<u>138,300</u>	<u>36,464</u>	<u>174,764</u>

**RAMGARHIA SABHA SOUTHALL**

England & Wales - Charity number 279814

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# Accounts

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# RAMGARHIA SABHA

## Southall



RAMGARHIA SABHA SOUTHALL  
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

REGISTERED CHARITY NO: 279814

Business Ledger Limited  
Chartered Certified Accountants  
Statutory Auditor  
3 Waterside Drive  
Langley, Berkshire  
SL3 6EZ

Registered Charity Number: 279814

**Ramgarhia Sabha, Southall**

**Trustees' Annual Report and**

**Financial Statements**

**For the year ended 31 December 2021**

**Ramgarhia Sabha, Southall**

**Contents of the Trustees' Annual Report and Audited  
Financial Statements for the Year ended 31 December 2021**

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**The following is not part of statutory accounts**

**Detailed Income and Expenditure Account**

**For the year ended 31 December 2021** 21 - 24

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2021

The trustees present their annual report and audited financial statements for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

#### Reference and Administrative Information

Charity Name	Ramgarhia Sabha, Southall
Charity Registration Number	279814
Worship Registration Number	72697
Marriage Reference Number	37841
Principal address	49 - 57 Oswald Road, Southall, Middlesex UB1 1HN
Statutory Auditors	Business Ledger Limited, Chartered Certified Accountants 3 Waterside Drive, Langley Berkshire SL3 6EZ

Trustees	Shaminder Singh Marway (Chair) Santokh Singh Ubhi Pargat Singh Mudhar (passed away 12 <sup>th</sup> February 2021) Kewal Singh Sahota Tejpal Singh Rayit Surinder Singh Sahans (appointed 4 <sup>th</sup> April 2021)
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President	Bakhshish Singh Panesar
Vice President	Joga Singh Jutley
General Secretary	Manjinder Singh Devgon
Assist Secretary	Jasvir Singh Matharu
Treasurer	Kuldip Singh Sehmi
Assist Treasurer	Kewal Singh Dhiman
Librarian	Atma Singh Sohal

Other Trustees	Dharam Singh Bhogal Amrik Singh Bhambra Baldev Singh Sahota Nirmal Singh Bhachu Balbir Singh Gahir Sohan Singh Mann Pritpal Singh Sehmi Gurdial Singh Viridi Navneetpaul Singh Bhogal Charanjit Singh Rayit (passed away 26 <sup>th</sup> August 2021)
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## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2021

#### Structure, governance and management

##### Governing document

Ramgarhia Sabha, Southall is an unincorporated association and governed by a deed of trust.

The general management and the administration of the charity is the responsibility of the Executive Committee.

The Trustees hold the charity's property including land as holding trustees.

Appointment of Trustees is governed by the Trust Deed of the Charity. The members of the Executive Committee are elected each year from the membership of the Gurdwara. The election takes place after the AGM. Any eligible member of 1 year or more standing of the charity may stand for election. New Trustees are briefed by existing Trustees and Executive Committee post holders are mentored by previous post holders. The new Trustees are also shown the resources available on Charity Commission website.

The membership of the Executive Committee comprises 7 Office holders and 16 other members that manage the day to day running of the charity, the committee meets monthly.

#### Structure, governance and management

The charity has five holding trustees who hold the charity's property. A management committee, who manage the charity on day to day basis, consists of 7 Office holders and 16 other members, who hold office for up to two years. The charity is examining ways to improve its management structure.

#### Risk Management

The members of executive committee have assessed the risks the charity faces including the likelihood of the risks happening and the measures taken to manage them. Special attention has been taken to ensure that those who work with children and or other vulnerable groups.

#### Objectives and activities

##### Our aims

The objects of the charity are set out in the charity's governing document and are summarised as follows:

To promote the Sikh religion in West London and its adjoining area by the following means and such other means as the Trustees and the Executive Committee consider to be appropriate taking into account the Charity Commission's guidance on the public benefit in the *Advancement of Religion for the Public Benefit* and have regard to it in their administration of the charity. In doing so, Gurdwara (*The Temple*) provides a benefit to the public by:-

1. The maintenance of Gurdwara and the Sports Centre and ancillary buildings;
2. The celebration of Sikh religious festivals;
3. The conduct of marriage and funeral rites in accordance with Sikh religious observance;
4. The establishment of a library containing books in both Punjabi and English on Sikh religion, history and culture, we have over 2,000 books in the library;
5. The sports centre is open to all the public from young children to pensioners; activities range from indoor sports and multi- activities to outdoor sports and other activities including open days etc. The sports centre's activities are subsidised for all.

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2021

#### Our aims (continued)

6. To develop mutual understanding and harmonious relationships with other communities, faith groups and charitable organisations.
7. Where possible raise funds to donate to other charities, nationally and internationally.

#### Volunteers

The Gurdwara is grateful for the efforts of its many members and other volunteers who are involved in the provision of service, charity events, running and maintenance of kitchen, Sports Centre building and fund raising.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

1. The Gurdwara is for the service of the community at large. Religious services and prayers for the worshippers are provided seven days a week from early morning to evening. There are special ceremonies for Sikh Guru's birthdays, anniversaries and other significant days.
2. The Gurdwara provides services for weddings, funerals, and other religious ceremonies.
3. During Guru Nanak Dev Ji's Birthday and Vaisakhi, The charities members participated in ceremonial processions held in Southall along with the members of community from other areas including visitors from overseas. Cold drinks were served to the general public on the streets of Southall during the summer and meals are served every day throughout the day

This procession promotes public awareness of the Sikh Religion and is used by other charities and community to promote social cohesion.

4. The Sabha also participated in the Remembrance Day parade and laid memorial wreath.
5. Religious studies, teaching of Punjabi language, Sikh history culture and music lessons are taught in the Ramgarhia Sabha Southall Sikh Education Centre with over 100 students attending. All the teachers in the school are CRB checked. Students also partake in the Vaisakhi Parade at the hoisting of the new flag in April. Adult's classes are also held. The school is registered as an exam centre with Education Examination Boards. Students also participate in the International Sikh Conventions in the UK and USA.
6. Eminent Scholars are invited to address the Congregation at the Education Centre. Students from local and other schools and universities around UK visit the charity to learn and understand the Sikh way of life.
7. The charity works closely with Indian High Commission, Police service, Multi-faith groups, Local Councillors and the UK Border Agency.
8. The charity provides Sikh Chaplaincy services including hospital visits.
9. Seminars on general wellbeing and good health, safeguarding, awareness of radicalisation are held in conjunction with local authority and medical services.
10. Annual variety show held in the summer and dinner function held in December provides a platform for demonstration of arts and cultural talents by the community members of all ages. It also provides a platform to socialise.

## **Ramgarhia Sabha, Southall**

### **Report of the Trustees for the year ended 31 December 2021**

Charitable activities (continued)

11. As well as providing various regular sporting activities during the year, an annual sports tournament is also held in August offering all communities in Ealing and beyond to excel in sports and to help and foster good community relations.
12. The Charity also runs Sikh Matrimonial introductions service.
13. There is a designated ladies focus group to ensure equality in participation of the Gurdwara activities.

Many of these activities were materially affected by pandemic. We have used other methods of helping members of our community who were in need, like virtual meetings, YouTube telecast of religious services, and cashless payments.

#### **Osterley Sports and Well Being Centre**

There is a separate management structure for Osterley Sports and Well Being Centre (OSWC)

#### **Building Works, Planning and Sports and Social Activities**

The Osterley Sports Centre was acquired by Ramgarhia Sabha in 2012.

The site was vacated in second half of 2018 but the building and grounds had been left in a state of disrepair. The roof of the building was leaking and rubbish had been accumulated to ceiling height. All the services in the building were unsafe.

A new project team was set up in August 2018 under the chairmanship of Shaminder Singh Marway and planning started in preparation to take over the site. As soon as we got possession we commenced essential remedial works. Within 6 weeks the team had secured the site with industrial grade Palisade fencing and installed new gates. The site was extremely vulnerable and it was important to secure it before someone occupied the site illegally.

On 26th November 2018 the site was ready for the General Body Meeting and the Members of Ramgarhia Sabha were surprised and extremely happy that the community had acquired such an important asset for the benefit of the community.

Since then extensive building works have been completed – we have a restaurant with a commercial kitchen, new men's and ladies toilets including a new baby changing room. On the first floor we have a created a conference room with a small kitchenette and separate toilets. The building is nearly ready for marketing at the date of this report.

In excess of £180,000 worth of work was carried out by Volunteers who have given us their valuable time and materials towards this project.

We have ensured that the building repairs have been completed to a very high standard and design so that that no issues arise as the building is brought into regular use.

Under the OSWC umbrella we are already providing various activities regularly. In addition a number of new activities such as the Cycle Club, Business and Enterprise Forum, Outdoor Fitness Club, Variety Show are being added to the OSWC portfolio. Following Sports and Social facilities at the Tentelow Lane Site have been available for past few months.

## Ramgarhia Sabha, Southall

### Report of the Trustees for the year ended 31 December 2021

#### Building Works, Planning and Sports and Social Activities (continued)

- Concord Ranger Football Club
- Cranford Archery Club
- Osterley Hockey Club
- Osterley Squash Club
- Osterley Classic Car Club
- East African Senior Citizen Group
- Osterley Veterans Club
- Osterley Radio Control Club
- Osterley Women's Well Being Club
- Osterley Dhol Group
- Osterley Environment Group - Tree Growing Project

Looking to the future we are currently preparing for a Public consultation which will take place at the OSWC site. We have already had a meeting with our local Councillors who are very supportive of the project and are willing to support our planning application as a Community project. Narinder Singh Jutla (our Architect) is currently preparing for a Public Consultation and organising meetings with all Councillors from London Borough of Ealing. The project is at a stage where we need the support of local residences and all Councillors. Narinder Singh Jutla has already changed the design following feedback from Active Ealing who are responsible for Sports facilities in the London Borough of Ealing.

#### Financial Review

##### Reserves policy

The management committee has no established reserve policy other than to maintain sufficient reserves to meet ongoing expenses. The committee has not committed or planned any major expenditure. Bearing this in mind, the committee feels that it holds sufficient reserves to be able to continue its current activities for foreseeable future.

##### Results for the year

The total income increased in the year by £141,587 to £451,798 in part due to Government Grants and also due to easing of COVID-19 restrictions. There have been net gains on investment property of £3,000,000. The total expenditure for the year excluding depreciation and interest decreased in the year from £190,965 to £157,191 caused mainly due to reduction of wages cost.

The net movement in funds for the year was £3,291,214 (2020 - £114,722) thereby increase the unrestricted funds to £7,380,936 of which £6,687,189 is invested in the charity's total fixed assets. The charity has net current assets of £693,748.

Ramgarhia Sabha, Southall

Report of the Trustees for the year ended 31 December 2021

Statement of trustees responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by: 26 March 2022




Bakhshish Singh Panesar  
President



Kuldip Singh Sehmi  
Treasurer



Manjinder Singh Devgon  
General Secretary



Shaminder Singh Marway  
KAWAL SINGH SAHOTA  
Holding Trustee

Date 26/3/2022

**Ramgarhia Sabha, Southall**

**The Independent Auditors' Report to the Trustees of**

**Ramgarhia Sabha, Southall**

We have audited the financial statements of Ramgarhia Sabha, Southall (the 'charity') for the year ended 31 December 2021 which comprise Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, ..

## **Report of The Independent Auditors to the Trustees of**

### **Ramgarhia Sabha, Southall**

#### **Other information – (continued)**

.., we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Report of The Independent Auditors to the Trustees of  
Ramgarhia Sabha, Southall**

**Auditor's responsibilities for the audit of the financial statements (continued)**

- Enquiry of management to identify any instances of non-compliance with laws and regulations; checking all statutory submissions have been submitted on time and are complete including those for The Charity Commission.
- Enquiry of management with regards to actual and potential litigation and claims.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for evidence of management bias.
- Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Checking existence and continued use of fixed assets; checking calculations of depreciation; and checking fair valuation of assets.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instance of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Business Ledger*

Business Ledger Limited Chartered Certified Accountants  
Statutory Auditor

3 Waterside Drive  
Langley, Berkshire  
SL3 6EZ

Date *26 March 2022.*

RAMGARHIA SABHA, SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ending 31 December 2021

	Note	General Fund £	Sports Centre £	Unrestricted Funds 2021 £	Total Funds 2020 £
<b>INCOME and ENDOWMENTS</b>					
Donations and legacies	2	299,528	-	299,528	173,332
Investment income	3	98,506	-	98,506	133,890
Sports Centre	4	-	53,764	53,764	2,989
<b>TOTAL INCOME</b>		<u>398,034</u>	<u>53,764</u>	<u>451,798</u>	<u>310,211</u>
<b>EXPENDITURE</b>					
Charitable activities	5	133,275	-	133,275	143,338
Raising funds	6	200	-	200	573
Sports Centre	7	-	10,190	10,190	31,727
Other	8	16,919	-	16,919	19,851
<b>TOTAL EXPENDITURE</b>		<u>150,394</u>	<u>10,190</u>	<u>160,584</u>	<u>195,489</u>
Net Gains on Investments	9	3,000,000	-	3,000,000	-
<b>NET INCOME/(EXPENDITURE)</b>		<u>3,247,640</u>	<u>43,574</u>	<u>3,291,214</u>	<u>114,722</u>
<b>TRANSFERS BETWEEN FUNDS</b>		(50,000)	50,000	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>3,197,640</u>	<u>93,574</u>	<u>3,291,214</u>	<u>114,722</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		4,089,722	-	4,089,722	3,975,000
Transfers		(1,702,018)	1,702,018	-	-
<b>Total Funds carried forward</b>		<u>5,585,344</u>	<u>1,795,592</u>	<u>7,380,936</u>	<u>4,089,722</u>

RAMGARHIA SABHA, SOUTHALL

BALANCE SHEET AT 31 DECEMBER 2021

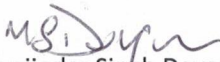
	Note	General Fund £	Sports Centre £	Unrestricted Funds 2021 £	Total Funds 2020 £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,489,673	1,734,721	3,224,395	2,055,831
Investments	12	3,462,794	-	3,462,794	1,519,220
<i>Total fixed assets</i>		<u>4,952,467</u>	<u>1,734,721</u>	<u>6,687,189</u>	<u>3,575,051</u>
<b>CURRENT ASSETS</b>					
Debtors and prepayments	13	45,950	-	45,950	18,925
Cash at bank and in hand		639,327	60,871	700,197	499,946
<i>Total current assets</i>		<u>685,277</u>	<u>60,871</u>	<u>746,147</u>	<u>518,871</u>
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	14	(52,400)	-	(52,400)	(4,200)
<b>NET CURRENT ASSETS</b>		<u>632,877</u>	<u>60,871</u>	<u>693,747</u>	<u>514,671</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,585,344	1,795,592	7,380,936	4,089,722
Creditors: Amounts falling due after more than one year		-	-	-	-
<b>TOTAL NET ASSETS</b>		<u>5,585,344</u>	<u>1,795,592</u>	<u>7,380,936</u>	<u>4,089,722</u>
<b>FUNDS</b>					
Unrestricted funds	15	5,585,344	1,795,592	7,380,936	4,089,722
<b>TOTAL FUNDS</b>		<u>5,585,344</u>	<u>1,795,592</u>	<u>7,380,936</u>	<u>4,089,722</u>

The financial statements were approved by the Board of Trustees on ...26 MARCH 2022... and were signed on its behalf by:



Bakhshish Singh Panesar  
President

Kuldip Singh Sehmi  
Treasurer

Manjinder Singh Devgon  
General Secretary

Shaminder Singh Marway  
Holding Trustee



KENAL SINGH SAHOTA

RAMGARHIA SABHA, SOUTHALL

CASH FLOW STATEMENT  
for the year ending 31 December 2021

	2021 £	2020 £
<b>RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Income	3,291,214	114,722
Adjustments for		
Depreciation charges	3,393	4,524
Revaluation of Investment properties	(3,000,000)	-
Rents from investments	(98,506)	(133,890)
(Increase) in Debtors	(27,025)	4,194
Increase/(Decrease) in Creditors	(1,801)	(8,716)
<b>Net cash provided by operating activities</b>	<b>167,275</b>	<b>(19,166)</b>
<b>Cash flows from investing activities</b>		
Interest and rents from investments	98,506	133,890
Purchase of Tangible fixed assets	(115,530)	-
	<b>(17,024)</b>	<b>133,890</b>
<b>Cash flows from financing activities</b>		
New loans	50,000	-
	<b>50,000</b>	<b>-</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>200,251</b>	<b>114,724</b>
Cash and cash equivalents at the beginning of the reporting period	499,946	385,222
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>700,197</b>	<b>499,946</b>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand and at bank	<b>700,197</b>	<b>499,946</b>

**Analysis of changes in net debt**

	At start of year £	Cash-flows £	Other non- Cash changes £	At end of year £
Cash	499,946	200,251	-	<b>700,197</b>
<b>TOTAL</b>	<b>499,946</b>	<b>200,251</b>	<b>-</b>	<b>700,197</b>

## RAMGARHIA SABHA, SOUTHALL

### Notes to the Financial Statements for the year ended 31 December 2021

#### 1 ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Funds**

The charity has two unrestricted income funds, one for general fund and the other for the sports centre. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Restricted funds include designated funds where the trustees, have set aside resources for a specific purpose.

##### **Income**

All income is recognised in Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Investment Income**

Only the income generated by investment building is classified as Investment Income.

Where income is received from letting extra space in a building pre dominantly used for charitable activity, this is not classified as rental income.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

##### **Allocation of overhead and support costs**

Support costs include administrative office functions are allocated to the activity cost categories on a basis consistent with the use of resources. The Sports Centre has its direct costs allocated, there being no allocation of general overheads as the Sports Hall does not recover its direct expenditure.

## RAMGARHIA SABHA, SOUTHALL

### Notes to the Financial Statements for the year ended 31 December 2021

#### Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both direct pay and non-pay costs and support costs relating to those activities.

#### Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and other similar costs of the charity including trustee expenses.

#### Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation and any impairment.

The long term leasehold property is written over the lease term.

Depreciation is provided at the following annual rates in order write off the cost less estimated residual value of each asset over its estimated useful life.

Plant, machinery, fixtures and fittings 25% on reducing balance

#### Investment property

The Trustees classify a property as Investment property where majority of its income is investment income. Investment property is shown at most recent valuation. Any movement is allocated to its related fund.

#### Government grants

The charity has adopted the accruals model for accounting of Government grants. Government Grants shall be recognised as income on a systematic basis over the periods in which the related costs are incurred.

	2021	2020
	£	£
<b>2 DONATIONS AND LEGACIES</b>		
Donations	203,149	131,060
Gift Aid	40,559	36,327
Donations for food	8,878	3,727
Grants	46,942	2,218
	<u>299,528</u>	<u>173,332</u>
<b>3 INVESTMENT INCOME</b>		
Investment property rental income	<u>98,506</u>	<u>133,890</u>
	<u>98,506</u>	<u>133,890</u>

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2021**

	2021 £	2020 £
<b>4 SPORT CENTRE INCOME</b>		
Sports hall	29,954	2,989
Grants	<u>23,810</u>	-
	<u>53,764</u>	<u>2,989</u>
<b>5 CHARITABLE ACTIVITIES</b>		
Worship costs	40,521	69,878
Food	8,848	7,140
Vaisakhi & other celebrations	6,043	-
Variety show	-	1,002
Property maintenance and running costs	73,605	56,555
Punjabi school	633	3,760
Charity running costs	<u>3,625</u>	<u>5,003</u>
	<u>133,275</u>	<u>143,338</u>
<b>6 RAISING FUNDS</b>		
Advertising etc.	<u>200</u>	<u>573</u>
<b>7 SPORT CENTRE COSTS</b>		
Property costs	10,190	29,967
Other costs	-	1,760
	<u>10,190</u>	<u>31,727</u>
<b>8 OTHER COSTS</b>		
Subscriptions	-	2,218
Legal and professional costs	9,649	9,567
Auditors remuneration	2,400	2,400
Depreciation - General Fund	3,393	4,524
Bank charges	<u>1,477</u>	<u>1,142</u>
	<u>16,919</u>	<u>19,851</u>
<b>9 NET GAINS ON INVESTMENTS</b>		
Gain on revaluation	<u>3,000,000</u>	-
	<u>3,000,000</u>	-

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2021**

	<b>2021</b>	2020
	£	£
<b>10 STAFF COSTS</b>		
Freelance (worship costs)	<b>30,028</b>	13,284
Wages and salaries	<b>4,800</b>	46,730
Pension costs	-	3,043
	<u><b>34,828</b></u>	<u>63,057</u>

The average monthly number of employees during the year was as follows:

<u>0</u>	<u>3</u>
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No employee receives total employment benefits of more than £60,000

No trustees or the managing committee have received any remuneration or other benefits or expenses from the charity

RAMGARHIA SABHA, SOUTHALL

Notes to the Financial Statements  
for the year ended 31 December 2021

11 TANGIBLE FIXED ASSETS

	Land & buildings			Total £
	Gurdwara buildings £	Sports Centre £	Other £	
	<b>COST OR VALUATION</b>			
At 1 January 2021	2,034,775	-	368,052	<b>2,402,827</b>
Additions	-	115,530	-	<b>115,530</b>
Transfers	(562,765)	1,619,191	-	<b>1,056,426</b>
At 31 December 2021	<u>1,472,010</u>	<u>1,734,721</u>	<u>368,052</u>	<b><u>3,574,783</u></b>
<b>DEPRECIATION AND IMPAIRMENTS</b>				
At 1 January 2021	-	-	346,996	<b>346,996</b>
Depreciation	-	-	3,393	<b>3,393</b>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>350,389</u>	<b><u>350,389</u></b>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>1,472,010</u>	<u>1,734,721</u>	<u>17,663</u>	<b><u>3,224,395</u></b>
At 31 December 2020	<u>2,034,775</u>	<u>-</u>	<u>21,056</u>	<b><u>2,055,831</u></b>

Other	Plant & equipment	Fixture and fittings	Paintings	Total £
	£	£		
<b>COST OR VALUATION</b>				
At 1 January 2021	150,480	210,087	7485	<b>368,052</b>
	-	-	-	<b>-</b>
At 31 December 2021	<u>150,480</u>	<u>210,087</u>	<u>7,485</u>	<b><u>368,052</u></b>
<b>DEPRECIATION AND IMPAIRMENTS</b>				
At 1 January 2021	145,263	201,733	-	<b>346,996</b>
Depreciation	2,089	1,304	-	<b>3,393</b>
At 31 December 2021	<u>147,352</u>	<u>203,037</u>	<u>-</u>	<b><u>350,389</u></b>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>3,128</u>	<u>7,050</u>	<u>7,485</u>	<b><u>17,663</u></b>
At 31 December 2020	<u>5,217</u>	<u>8,354</u>	<u>7,485</u>	<b><u>21,056</u></b>

**RAMGARHIA SABHA, SOUTHALL**

**Notes to the Financial Statements  
for the year ended 31 December 2021**

**12 INVESTMENT PROPERTY**

	<b>£</b>
<b>VALUATION</b>	
At 1 January 2021	1,519,220
Revaluation during the year	3,000,000
Transfers	<u>(1,056,426)</u>
At 31 December 2021	<u><u>3,462,794</u></u>

The Trustees and the Executive Committee consider there has been significant movement in the market value of the investment property based on rental yields and have revalued the property.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>13 DEBTORS</b>		
Prepayments and accrued income	<u>45,950</u>	<u>18,925</u>

**14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Bank loans	50,000	-
Other creditors	<u>2,400</u>	<u>4,200</u>
	<u><b>52,400</b></u>	<u><b>4,200</b></u>

**15 SUMMARY OF FUND MOVEMENT**

	General Fund £	Sports Centre £	Unrestricted Funds £	Total Funds £
At 1 January 2021	4,089,722	-	4,089,722	4,089,722
Transfer (brought forward)	(1,702,018)	1,702,018	-	
Income	398,034	53,764	451,798	451,798
Expenditure	(150,394)	(10,190)	(160,584)	(160,584)
Fund transfer in year	(50,000)	50,000	-	-
Net Gains on Investments	3,000,000	-	3,000,000	3,000,000
<b>At 31 December 2021</b>	<u><b>5,585,344</b></u>	<u><b>1,795,592</b></u>	<u><b>7,380,936</b></u>	<u><b>7,380,936</b></u>

RAMGARHIA SABHA, SOUTHALL

Notes to the Financial Statements  
for the year ended 31 December 2021

16 SUMMARY OF ASSETS BY FUND

	General Fund	Sports Centre	Unrestricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	1,489,673	1,734,721	3,224,395	3,224,395
Investment Property	3,462,794	-	3,462,794	3,462,794
Current Assets	685,277	60,871	746,147	746,147
Liabilities				
Amounts falling due in one year	(52,400)	-	(52,400)	(52,400)
<b>At 31 December 2021</b>	<u>5,585,344</u>	<u>1,795,592</u>	<u>7,380,936</u>	<u>7,380,936</u>

17 RELATED PARTY

There are no related party transactions between the charity and the trustees or the managing committee.

**RAMGARHIA SABHA SOUTHALL**

England & Wales - Charity number 279814

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# Accounts

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# RAMGARHIA SABHA

## Southall



REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
RAMGARHIA SABHA SOUTHALL

REGISTERED CHARITY NO: 279814

Chapmans Associates Ltd  
T/A Chapmans  
Statutory Auditors  
3 Coombe Road  
London  
NW10 0EB



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objectives are the propagation, advancement and practice of the Sikh religion and to provide means of social, recreational, cultural and educational activities for the community in the area.

In addition to this, the charity provides relief of poverty, improving the conditions of life of those persons who have need for such facilities.

During the year under review and with the COVID-19 restrictions in place the Charity fulfilled its mission by risk assessed approach to safe guard the congregation and volunteers:

- Organising series of cultural events and social activities for the community development.
- Providing advice, guidance on education, training and wellbeing of the community.
- Providing and organising sporting activities.
- Management and control of all the charities premises.
- Providing other assistance and support within the framework of the trust deed.
- Raised funds and donated to charities nationally and internationally.
- Osterley Sports and Wellbeing Centre refurbishment continues and has been used for the community and in the long term to build a state-of-the-art sports academy for the community

During this difficult year with COVID-19 pandemic the temple has run on a limited risk assessed footings. To safeguard our congregation and volunteers from the effects of COVID-19 we closed the Temple to the public 22nd March 2020, and we furloughed our 3 permanent employees from the 1st of April 2020 and unfortunately due to the closure and massive drop in donations we have had to now make them redundant 1st September 2020.

On the 31st of May 2020. The Trustees met to agree the COVID-19 restrictions and precautions to re-open the temple for worship only. This included risk assessing our buildings and creating one-way systems, hand washing / sanitiser station, temperatures checking, track and trace protocols, signage, specialised cleaning, and training for our volunteers.

On the 6th of July 2020, the Temple re-opened again to the congregation in line with Government Guidance. Since then, we have relied upon volunteers from our congregation to see the Temple through these difficult times.

The volunteers are assisting us at all levels of running the temple daily in managing the premises, giving guidance to the congregation, performing daily prayers in the morning and evening, managing funerals, and weddings. From April 2020 to December 2020 the temple was run by volunteers and we opened for 5 hours per day for 6 days and for 7 hours on Sundays.

During the closure of the Temple donations had stopped completely. Now when we re-opened the donations have reduced considerably and most programmes such as weddings, birthday celebrations and special religious programmes have been cancelled since April 2020 and going forward into next year.

In line with Government Guidance and following a thorough risk assessment of our premises, please note below our procedure and opening times that are currently in place and we review this continuously and publish any updates accordingly.

- o Please follow the instructions of the volunteers, notices, sign's, and floor markings.
- o You must always wear a mask whilst in the buildings.
- o A volunteer will check your temperature on entry using a contactless thermometer.
- o You will be able to wash and sanitise your hands in the shoe area and toilets.
- o Please observe social distancing measures in place.
- o Chaur Sahib Sewa will not be allowed during these times.
- o Parkarma around the palki will not be allowed during these times.
- o Matha Tek should be of a standing Namaskar

**DRY PARSHAD WILL BE SERVED IN PRE-PACKED BAGS.**

**LANGAR WILL NOT BE SERVED DURING THESE TIME.**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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CLEANING WILL BE CARRIED OUT BETWEEN THESE TIMES.

**OPENING TIMES:**

Monday to Saturday Morning Programme 08:00 am to 10:00 am

Monday to Saturday Evening Programme 05:00 pm to 07:00 pm

Sunday Morning Programme 08:00 am to 01:00 pm

Sunday Evening Programme 05:00 pm to 07:00 pm

**Significant Activities**

The Charity Trust is for the service of the community at large. During the year morning and evening religious services for the worshippers were provided seven days a week also special ceremonies for Sikh Guru's birthdays, anniversaries and Sikh Holy days were held and celebrated. Traditional services for weddings, funeral and other religious ceremonies were carried out and support provided to those who needed this.

Religious studies, teaching of Punjabi language, Sikh history culture and music lessons are taught in the Ramgarhia Sabha Southall Sikh Education Centre with over 200 students attending. All the teachers in the school are CRB checked Adult's classes are also held. The school is registered as an exam centre with Education Examination Boards.

The charity works closely with Indian High Commission, Police service, Multi-faith groups, Local Councillors and the UK Border Agency.

The charity provides Sikh Chaplaincy services including hospital visits.

Eminent Scholars are invited to address the Congregation and the Education Centre. Students from Local and other Schools and Universities around UK visited the charity to learn about and understand of the Sikh way of life.

Seminars on general wellbeing and good health, safe guarding, awareness of radicalisation are held in conjunction with local authority and medical services.

**Public benefit**

The trustees and the executive committee members have complied with their duty under the Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

**FINANCIAL REVIEW**

**Financial position**

The trustees endeavour to ensure that the Sabha's revenue is in surplus every year. The net income for the year amounted to £114,722 (2019: £9,440). At 31 December 2020, the charity has unrestricted reserves of £4,089,722 (2019: £3,975,000).

**Reserves policy**

The management committee has no established reserve policy other than to maintain sufficient reserves to meet ongoing expenses. The committee has not committed or planned any major expenditure. Bearing this in mind, the committee feels that it holds sufficient reserves to be able to continue its current activities for foreseeable future.

**Going concern**

The management committee believe that maintaining reserves at current levels and regular review of the controls over key financial systems will enable the charity to have sufficient resources available in the event of adverse conditions. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**FUTURE PLANS**

Throughout most of 2020 predominately the temple was in semi-lock down and this caused considerable hardship in loss of regular donations and all booked programmes and major religious events cancelled.

Our future plans are being monitored on a week by week basis whilst we are still in the grips of the pandemic. The overall plan is to maintain and enhance our premises to provide more digital capabilities such as contactless donation payments, broadcast programmes on multi media. Encourage our next generations, youngsters to come and participate in the Gurdwara. We will restart our Sunday School and Matrimonial Services. We aim to hold and promote community wellbeing, sports and social events to get the congregations slowly to start re-socialising. We will also employ a priest and kitchen hand as we slowly open full time. We already do so but will participate more in multi-faith and local authority events and initiatives that affect us and our congregation and our town as throughout the pandemic we have learnt and contributed to the wider community around us.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment of new trustees**

Appointment of trustees is governed by the Trust Deed of the Charity and by election at the AGM. Any eligible member of the charity may stand for election. New trustees are briefed by existing trustees and Executive Committee post holders are mentored by previous post holders.

**Organisational structure**

The trustees have delegated day to day management of the Sabha to the Executive Committee

**Risk management**

The trustees having examined its operational and business risks faced by the charity and confirm that they have established appropriate systems to mitigate significant risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

279814

**Principal address**

53/57 Oswald Road  
Southall  
Middlesex  
UB1 1HN

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Trustees**

The trustees who served during the year were:

**Holding (Custodial) Trustees**

Shaminder Singh Marway (Chair)

Santokh Singh Ubhi

Pargat Singh Mudhar

Kewal Singh Sahota

Tejpal Singh Rayit

**Executive Committee**

Bakhshish Singh Panesar - President

Joga Singh Jutley - Assistant President

Davinder Singh Virdee - General Secretary (passed away 30th October 2020)

Malkit Singh Chana - Treasurer

Atma Singh Sohal - Librarian

**Other Trustees**

Kuldip Singh Sehmi

Dharam Singh Bhogal

Amrik Singh Bhambra

Baldev Singh Sahota

Nirmal Singh Bhachu

Balbir Singh Gahir

Sohan Singh Mann

Charanjit Singh Rayit

Kewal Singh Dhiman

Pritpal Singh Sehmi

Manjinder Singh Devgon

Gurdial Singh Viridi

Jasvir Singh Matharu

Navneetpaul Singh Bhogal

**Auditors**

Chapmans Associates Ltd

T/A Chapmans

Statutory Auditors

3 Coombe Road

London

NW10 0EB

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

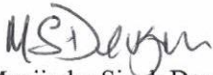
Approved by order of the board of trustees on ..... and signed on its behalf by:



Bakhshish Singh Panesar  
President



Kuldip Singh Sehmi  
Treasurer



Manjinder Singh Devgon  
General Secretary



Shaminder Singh Marway  
Holding Trustee

# REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RAMGARHIA SABHA SOUTHALL

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## **Opinion**

We have audited the financial statements of Ramgarhia Sabha Southall (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements;
- or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

# REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RAMGARHIA SABHA SOUTHALL

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## Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

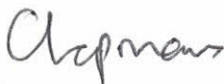
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with trustees including consideration of known or suspected instances of non-compliance with laws and regulations and fraud, and review of reports made by management;
- Understanding of internal controls designed to prevent and detect irregularities
- Reviewing of relevant meeting minutes;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing of expenses;
- Reviewing unusual transactions outside the normal course of the charities activities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Chapmans Associates Ltd  
T/A Chapmans  
Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
3 Coombe Road  
London  
NW10 0EB

Date: 11/6/2021

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Income from Activity	4	4,639	25,234
Direct charitable activity		171,682	402,747
Investment income	3	133,890	91,804
<b>Total</b>		310,211	519,785
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grant and donations	5	2,218	10,027
Direct Charitable expense		23,015	119,743
Expenditure for activities		4,762	28,594
Management and administration of charity		165,494	351,981
<b>Total</b>		195,489	510,345
<b>NET INCOME</b>		114,722	9,440
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		3,975,000	3,965,560
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,089,722</u>	<u>3,975,000</u>

The notes form part of these financial statements

RAMGARHIA SABHA SOUTHALL

**BALANCE SHEET**  
**31 DECEMBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	2,055,831	2,060,355
Investment property	12	<u>1,519,220</u>	<u>1,519,220</u>
		3,575,051	3,579,575
<b>CURRENT ASSETS</b>			
Debtors	13	18,925	23,119
Cash at bank and in hand		<u>499,946</u>	<u>385,222</u>
		518,871	408,341
<b>CREDITORS</b>			
Amounts falling due within one year	14	(4,200)	(12,916)
<b>NET CURRENT ASSETS</b>		<u>514,671</u>	<u>395,425</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,089,722	3,975,000
<b>NET ASSETS</b>		<u>4,089,722</u>	<u>3,975,000</u>
<b>FUNDS</b>			
Unrestricted funds	15	<u>4,089,722</u>	<u>3,975,000</u>
<b>TOTAL FUNDS</b>		<u>4,089,722</u>	<u>3,975,000</u>

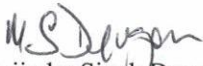
The financial statements were approved by the Board of Trustees and authorised for issue on 30-5-2021 and were signed on its behalf by:



Bakhshish Singh Panesar  
President



Kuldip Singh Sehmi  
Treasurer



Manjinder Singh Devgon  
General Secretary



Shaminder Singh Marway  
Holding Trustee

The notes form part of these financial statements

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(19,166)</u>	<u>(87,081)</u>
Net cash used in operating activities		<u>(19,166)</u>	<u>(87,081)</u>
<b>Cash flows from investing activities</b>			
Rental income		<u>133,890</u>	<u>96,487</u>
Net cash provided by investing activities		<u>133,890</u>	<u>96,487</u>
<b>Change in cash and cash equivalents in the reporting period</b>		114,724	9,406
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>385,222</u>	<u>375,816</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>499,946</u>	<u>385,222</u>

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020 £	2019 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	114,722	9,440
<b>Adjustments for:</b>		
Depreciation charges	4,524	6,032
Rental income	(133,890)	(96,487)
Decrease/(increase) in debtors	4,194	(8,585)
(Decrease)/increase in creditors	<u>(8,716)</u>	<u>2,519</u>
<b>Net cash used in operations</b>	<u>(19,166)</u>	<u>(87,081)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/20 £	Cash flow £	At 31/12/20 £
<b>Net cash</b>			
Cash at bank and in hand	<u>385,222</u>	<u>114,724</u>	<u>499,946</u>
	<u>385,222</u>	<u>114,724</u>	<u>499,946</u>
<b>Total</b>	<u>385,222</u>	<u>114,724</u>	<u>499,946</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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1. CHARITY INFORMATION

Ramgarhia Sabha Southall is an unincorporated charity, charity number 279814 and its principal trading address is 53/57 Oswald Road, Southall, Middlesex, UB1 1HN.

2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government Grants are recognised when received.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Freehold Property	Land not depreciated; Buildings over residual life
Fixtures, fittings and equipment, kitchen	25% on reducing balance
Paintings	No depreciation

The freehold property is valued at historical cost and no depreciation has been provided on it, as in the opinion of the trustees, its estimated residual value is equal to or greater than its net book value.

**Investment property**

Investment property is stated as fair value as determined by the trustees.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Going concern**

As the charity has considerable financial resources, the trustees believe the charity is well placed to manage its risks successfully and they have reasonable expectation that the charity will continue in operational existence for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements.

**Creditors and liabilities**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Rents received	<u>133,890</u>	<u>91,804</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Income from Activity £	Direct charitable activity £	2020 Total activities £	2019 Total activities £
Langar Prashad	-	33,301	33,301	64,067
Golak	-	42,847	42,847	107,937
Store	-	425	425	4,414
Istri Sabha	-	8,791	8,791	48,301
Path	-	47,054	47,054	92,335
Membership	-	860	860	320
Gift Aid Rebate	-	36,327	36,327	66,953
Other Donations	-	675	675	13,271
Lohri and punjabi	-	1,256	1,256	-
Annual Dinner	-	-	-	4,480
Education	940	-	940	9,673
Vaisakhi	-	-	-	7,686
Matrimonial	710	-	710	1,835
Variety Show	-	-	-	1,560
New Building Projects	-	-	-	5,149
Yoga	-	146	146	-
Sports club	2,989	-	2,989	-
	<u>4,639</u>	<u>171,682</u>	<u>176,321</u>	<u>427,981</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Grant and donations	-	2,218	-	2,218
Direct charitable expense	23,015	-	-	23,015
Expenditure for activities	4,762	-	-	4,762
Management and administration of charity	<u>152,385</u>	<u>-</u>	<u>13,109</u>	<u>165,494</u>
	<u>180,162</u>	<u>2,218</u>	<u>13,109</u>	<u>195,489</u>

**6. GRANTS PAYABLE**

	2020 £	2019 £
Grant and donations	<u>2,218</u>	<u>10,027</u>

**7. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Management and administration of charity	<u>1,142</u>	<u>11,967</u>	<u>13,109</u>

Support costs, included in the above, are as follows:

	2020	2019
Bank charges	1,142	2,023
Auditors' remuneration	2,400	2,400
Legal and professional fees	<u>9,567</u>	<u>3,240</u>
	<u>13,109</u>	<u>7,663</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**9. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	46,730	84,372
Social security costs	-	4,547
Other pension costs	<u>3,043</u>	<u>1,945</u>
	<u>49,773</u>	<u>90,864</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Support	<u>3</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

All the charity's employees were made redundant during the year.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Income from Activity	25,234
Direct charitable activity	402,747
Investment income	<u>91,804</u>
<b>Total</b>	519,785
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Grant and donations	10,027
Direct charitable expense	119,743
Expenditure for activities	28,594
Management and administration of charity	<u>351,981</u>
<b>Total</b>	510,345

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	9,440
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	3,965,560
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>3,975,000</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 January 2020 and 31 December 2020	<u>2,034,775</u>	<u>5,376</u>	<u>210,087</u>
<b>DEPRECIATION</b>			
At 1 January 2020	-	5,376	198,948
Charge for year	<u>-</u>	<u>-</u>	<u>2,785</u>
At 31 December 2020	<u>-</u>	<u>5,376</u>	<u>201,733</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>2,034,775</u>	<u>-</u>	<u>8,354</u>
At 31 December 2019	<u>2,034,775</u>	<u>-</u>	<u>11,139</u>
	Kitchen £	Paintings £	Totals £
<b>COST</b>			
At 1 January 2020 and 31 December 2020	<u>145,104</u>	<u>7,485</u>	<u>2,402,827</u>
<b>DEPRECIATION</b>			
At 1 January 2020	138,148	-	342,472
Charge for year	<u>1,739</u>	<u>-</u>	<u>4,524</u>
At 31 December 2020	<u>139,887</u>	<u>-</u>	<u>346,996</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>5,217</u>	<u>7,485</u>	<u>2,055,831</u>
At 31 December 2019	<u>6,956</u>	<u>7,485</u>	<u>2,060,355</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**12. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2020 and 31 December 2020	<u>1,519,220</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>1,519,220</u>
At 31 December 2019	<u>1,519,220</u>

The Investment properties are stated at fair value as valued by the trustees. An independent valuation has not been carried out as the costs are considered to be prohibitive.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Prepayments and accrued income	<u>18,925</u>	<u>23,119</u>

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

	2020 £	2019 £
Taxation and social security	-	2,235
Other creditors	<u>4,200</u>	<u>10,681</u>
	<u>4,200</u>	<u>12,916</u>

**15. MOVEMENT IN FUNDS**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	3,975,000	114,722	4,089,722
<b>TOTAL FUNDS</b>	<u>3,975,000</u>	<u>114,722</u>	<u>4,089,722</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	310,211	(195,489)	114,722
<b>TOTAL FUNDS</b>	<u>310,211</u>	<u>(195,489)</u>	<u>114,722</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	3,965,560	9,440	3,975,000
	<u>3,965,560</u>	<u>9,440</u>	<u>3,975,000</u>
<b>TOTAL FUNDS</b>	<u>3,965,560</u>	<u>9,440</u>	<u>3,975,000</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	519,785	(510,345)	9,440
	<u>519,785</u>	<u>(510,345)</u>	<u>9,440</u>
<b>TOTAL FUNDS</b>	<u>519,785</u>	<u>(510,345)</u>	<u>9,440</u>

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	3,965,560	124,162	4,089,722
	<u>3,965,560</u>	<u>124,162</u>	<u>4,089,722</u>
<b>TOTAL FUNDS</b>	<u>3,965,560</u>	<u>124,162</u>	<u>4,089,722</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	829,996	(705,834)	124,162
	<u>829,996</u>	<u>(705,834)</u>	<u>124,162</u>
<b>TOTAL FUNDS</b>	<u>829,996</u>	<u>(705,834)</u>	<u>124,162</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020 (2019 – none).

**17. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to provide advice relating to statutory and regulatory compliance.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	133,890	91,804
<b>Charitable activities</b>		
Langar Prashad	33,301	64,067
Golak	42,847	107,937
Store	425	4,414
Istri Sabha	8,791	48,301
Path	47,054	92,335
Membership	860	320
Gift Aid Rebate	36,327	66,953
Other Donations	675	13,271
Lohri and punjabi	1,256	-
Annual Dinner	-	4,480
Education	940	9,673
Vaisakhi	-	7,686
Matrimonial	710	1,835
Variety Show	-	1,560
New Building Projects	-	5,149
Yoga	146	-
Sports club	2,989	-
	<u>176,321</u>	<u>427,981</u>
<b>Total incoming resources</b>	310,211	519,785
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	46,730	84,372
Social security	-	4,547
Pensions	3,043	1,945
Rates and water	869	6,860
Insurance	7,097	8,426
Light and heat	18,500	25,917
Telephone	2,988	2,217
Publicity	573	5,057
Flowers	-	3,604
Stores	7,140	29,847
Sewadar	810	4,470
Istri Sabha	21	896
Path	13,284	32,535
Education	3,760	12,783
Vaisakhi	-	8,686
Carried forward	104,815	232,162

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>Charitable activities</b>		
Brought forward	104,815	232,162
Sport and Tournament	-	1,000
Siropas	5,990	29,547
Laundry and Cleaning	8,791	8,550
Repairs and Maintenance	5,781	9,941
Pest Control	1,440	1,440
Parking Fees	5,935	27,052
Travel	-	573
Annual Dinner	-	4,500
Office Expenses	2,015	1,794
Property Costs	(259)	9,674
Osterly expenses	29,967	98,616
Facilities	8,401	11,758
Variety Show	1,002	1,000
New project	1,760	48,391
Matrimonial	-	625
Plant and machinery	1,739	2,319
Fixtures and fittings	2,785	3,713
Subscriptions and Donations	<u>2,218</u>	<u>10,027</u>
	182,380	502,682
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,142	2,023
<b>Governance costs</b>		
Auditors' remuneration	2,400	2,400
Legal and professional fees	<u>9,567</u>	<u>3,240</u>
	<u>11,967</u>	<u>5,640</u>
Total resources expended	<u>195,489</u>	<u>510,345</u>
<b>Net income</b>	<u>114,722</u>	<u>9,440</u>