



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**

	Page
Report of the Trustees	2 - 7
Report of the Independent Auditors	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 19

The following is not part of statutory accounts

Detailed Income and Expenditure Account

For the year ended 31 December 2023	20 - 23
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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 th 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.⁷



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

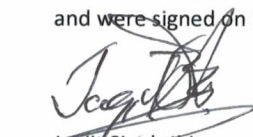
	Note	General Fund £	Sports Centre £	Unrestricted Funds 2023 £	Total Funds 2022 £
INCOME and ENDOWMENTS					
Donations and legacies	2	433,871	-	433,871	377,898
Investment income	3	111,789	-	111,789	71,250
Sports Centre	4	-	55,640	55,640	63,529
TOTAL INCOME		<u>545,660</u>	<u>55,640</u>	<u>601,300</u>	<u>512,677</u>
EXPENDITURE					
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
TOTAL EXPENDITURE		<u>435,312</u>	<u>62,235</u>	<u>497,547</u>	<u>337,913</u>
NET INCOME/(EXPENDITURE)		<u>110,348</u>	<u>(6,595)</u>	<u>103,753</u>	<u>174,764</u>
TRANSFERS BETWEEN FUNDS		<u>(68,979)</u>	<u>68,979</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>41,369</u>	<u>62,384</u>	<u>103,753</u>	<u>174,764</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		5,723,643	1,832,056	7,555,699	7,380,935
Total Funds carried forward		<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 £
FIXED ASSETS					
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>
CURRENT ASSETS					
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>
LIABILITIES					
Creditors: Amounts falling due within one year	13	(2,400)	-	(2,400)	(2,400)
NET CURRENT ASSETS		<u>814,828</u>	<u>27,152</u>	<u>841,980</u>	<u>735,594</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,765,012</u>	<u>1,894,440</u>	<u>7,659,452</u>	<u>7,555,699</u>
TOTAL NET ASSETS		<u>5,765,012</u>	<u>1,894,440</u>	<u>7,659,452</u>	<u>7,555,699</u>
FUNDS					
Unrestricted funds	14	5,765,012	1,894,440	7,659,452	7,555,699
TOTAL FUNDS		<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


Joga Singh Jutley
General Secretary


Kewal Singh Dhiman
Treasurer


Kewal Singh Sahota
Holding Trustee

RAMGARHIA SABHA, SOUTHALL

CASH FLOW STATEMENT
for the year ending 31 December 2023

	2023 £	2022 £
RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES		
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	-	
Net cash provided by operating activities	(36,703)	125,822
Cash flows from investing activities		
Interest and rents from investments	111,789	71,250
Purchase of Tangible fixed assets	-	(136,425)
	111,789	(65,175)
Cash flows from financing activities		
New loans	-	(50,000)
	-	(50,000)
Change in cash and cash equivalents in the reporting period	75,086	10,647
Cash and cash equivalents at the beginning of the reporting period	710,844	700,197
Cash and cash equivalents at the end of the reporting period	785,930	710,844
Analysis of cash and cash equivalents		
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
TOTAL	710,844	75,086	-	785,930

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.

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

RAMGARHIA SABHA, SOUTHALL

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

	2023 £	2022 £
5 CHARITABLE ACTIVITIES		
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
	<u>426,531</u>	<u>301,460</u>
6 RAISING FUNDS		
Advertising etc.	-	40
	<u>-</u>	<u>40</u>
7 SPORT CENTRE COSTS		
Property costs	58,140	22,843
Other costs	4,095	4,222
	<u>62,235</u>	<u>27,065</u>
8 OTHER COSTS		
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
	<u>8,781</u>	<u>9,348</u>
9 STAFF COSTS		
Freelance (worship costs)	53,469	41,601
Wages and salaries	19,180	37,267
Pension costs	-	-
	<u>72,649</u>	<u>78,868</u>

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

<u>5</u>	<u>5</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

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

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

RAMGARHIA SABHA, SOUTHALL

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

11 INVESTMENT PROPERTY

	£
VALUATION	
At 1 January 2023	3,462,794
Revaluation during the year	-
At 31 December 2023	<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.

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

14 SUMMARY OF FUND MOVEMENT

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

	General Fund £	Sports Centre £	Total 2023 £
Income			
<i>Gurdwara</i>			
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
<i>Sports club</i>			
- 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 £
Expenditure			
Charitable activities			
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>
Support costs			
Bank charges	<u>1,595</u>	<u>92</u>	<u>1,687</u>
Governance costs			
Audit	2,400	-	2,400
Legal & professional	<u>2,153</u>	<u>-</u>	<u>2,153</u>
	<u>4,553</u>	<u>-</u>	<u>4,553</u>
Total expenditure	<u>435,312</u>	<u>62,235</u>	<u>497,547</u>
SURPLUS	<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**

	General Fund £	Sports Centre £	Total 2022 £
Income			
<i>Gurdwara</i>			
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
<i>Sports club</i>			
- Functions and events		27,392	27,392
- Rent		36,137	36,137
	<hr/> 377,898	<hr/> 63,529	<hr/> 441,427
Investment income	71,000		71,000
Bank interest	250		250
	<hr/> 449,148	<hr/> 63,529	<hr/> 512,677

RAMGARHIA SABHA, SOUTHALL

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

	General Fund £	Sports Centre £	Total 2022 £
Expenditure			
<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>
Support costs			
Bank charges	1,366	98	1,464
Governance costs			
Audit	2,400	-	2,400
Legal & professional	2,074	-	2,074
	<u>4,474</u>	<u>-</u>	<u>4,474</u>
Total expenditure	310,848	27,065	337,913
SURPLUS	<u>138,300</u>	<u>36,464</u>	<u>174,764</u>