



**BALLANTYNE & CO**

• CHARTERED ACCOUNTANTS & BUSINESS ADVISERS •

**BABA FATEH SINGH MIND & WELLNESS  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

Ballantyne & Co  
Chartered Accountants & Registered Auditors  
60 St. Enoch Square  
Glasgow  
G1 4AG

**Baba Fateh Singh Mind & Wellness  
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## **Baba Fateh Singh Mind & Wellness Trustees' Report For The Year Ended 30 June 2025**

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The trustees present their report and the financial statements for the year ended 30 June 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The goal of our charity is to enhance the lives of those living in the local area, particularly the South Asian, BAME and under privileged communities by providing an atmosphere where they can come and meet other members of the South Asian, BAME and under privileged communities, and improve their physical and mental well-being. To provide a pathway, help promote and support South Asian, BAME and under privileged communities to reach the top in all walks of society, from sports, professional jobs, in business and politics. Help members achieve their own personal physical and mental well-being goals and at the same time helping to make a difference to the local community with particular focus on the Glasgow South Asian, BAME and under privileged communities.

BFSMW plan to create a replicable model for other mind and wellness providers.

#### **Significant Activities**

We have agreed a lease for the former site of the Central Gurdwara in Berkeley Street. The plan is to convert the former Gurdwara into a multi-use facility which provides an inspiring example of how culture, exercise, meditation and education intersect. Through generous donations of time and money we have started the renovations required to create a fit for purpose single site with multiple uses that directly feeds into the common goal of advancement of the mental and physical well-being of the local community especially South Asian, BAME and under privileged communities.

Our refurbishment plans include installing a state-of-the-art gym with machines, as well as a free weights area, a dedicated class area, meditation area and cardio machine section and a boxing ring. There will be a separate men and women's changing rooms with lockers, showers & toilets, we will also create a new kitchen, classrooms, rooms that can be let out for compatible use businesses i.e. physio room and a number of offices, we also plan to install a lift to enable greater access and a reception area.

### **Achievements and Performance**

#### **Main Achievements**

We have identified a gap in the local Glasgow South Asian, BAME and under privileged communities for improving physical and mental health. Through customer research have found that a state-of-the-art facility offering services for physical and mental wellbeing, with particular focus on youth and women's groups and education classes on community issues, health and well-being and careers advice, would fill this gap. We have then gone on to secure a lease on a site to convert into the require facility.

### **Financial Review**

#### **Financial Position**

The Trustees are pleased to report a significantly strengthened financial position for the year ended 30 June 2025. The charity generated a surplus of £74,066 during the year, driven by a substantial increase in donations compared with prior periods, as reflected in total income of £95,768 (2024: £5,650). This strong financial performance has enabled the organisation to move from a deficit position in the previous year to positive net assets of £36,950 at year-end (2024: net liabilities of £37,116).

Cash reserves increased markedly to £103,991, providing the charity with a solid liquidity base to support ongoing and future activities. Current liabilities stand at £22,041, primarily relating to year-end accruals, while a long-term loan of £45,000 continues to support the organisation's development activities. Despite these obligations, the Trustees consider the overall financial position to be stable and sustainable.

The Trustees recognise that the improved position arises from both increased community support and prudent cost management. They remain committed to ensuring that these funds are applied effectively towards the charity's objectives, maintaining financial stewardship, and safeguarding the organisation's resilience for the future.

#### **Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Baba Fateh Singh Mind & Wellness  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Structure, Governance and Management**

**Governing Document**

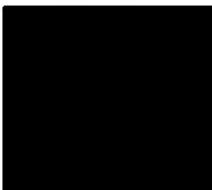
Baba Fateh Singh Mind & Wellness is registered as a Scottish charitable incorporated organisation and was set up by a Trust deed.

**Trustee Selection Methods**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**Reference and Administrative Details**

**Trustees**



**Charity Number**

SC051348

**Principal Address**



**Independent Examiner**

Dalvir S Johal CA  
Ballantyne & Co  
Chartered Accountants & Registered Auditors  
60 St. Enoch Square  
Glasgow  
G1 4AG

**Baba Fateh Singh Mind & Wellness  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Post Balance Sheet Events**

There have been no events since the balance sheet date that require adjustment to, or disclosure in, these financial statements.

**Statement of Trustees' Responsibilities**

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

The law applicable to charities in England and Wales 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 of the charity for that period. In preparing the 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 judgments and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Trustee  
26 January 2026

**Baba Fateh Singh Mind & Wellness**  
**Independent Examiner's Report to the Trustees of Baba Fateh Singh Mind & Wellness**  
**For The Year Ended 30 June 2025**

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I report to the trustees on my examination of the accounts of Baba Fateh Singh Mind & Wellness (the Trust) for the year ended 30 June 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Ballantyne & Co**  
**Chartered Accountants & Registered Auditors**  
**60 St. Enoch Square, Glasgow G1 4AG**  
**Tel: 0141 221 1002**  
**info@ballantyneandco.com**

26 January 2026  
Ballantyne & Co  
Chartered Accountants & Registered Auditors  
60 St. Enoch Square  
Glasgow  
G1 4AG

**Baba Fateh Singh Mind & Wellness  
Statement of Financial Activities  
For The Year Ended 30 June 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	4	95,768	5,650
<b>EXPENDITURE ON:</b>			
Raising funds	5	(21,702)	(15,734)
Charitable activities:	5		
<b>NET INCOME/(EXPENDITURE)</b>		74,066	(10,084)
<b>NET MOVEMENT IN FUNDS</b>		74,066	(10,084)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		(37,116)	(27,032)
<b>TOTAL FUNDS CARRIED FORWARD</b>	12	36,950	(37,116)

The notes on pages 7 to 9 form part of these financial statements.

**Baba Fateh Singh Mind & Wellness  
Balance Sheet  
As At 30 June 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		103,991	10,339
		<u>103,991</u>	<u>10,339</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>9</b>	<u>(22,041)</u>	<u>(22,455)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>81,950</u>	<u>(12,116)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>81,950</u>	<u>(12,116)</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>10</b>	<u>(45,000)</u>	<u>(25,000)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>36,950</u>	<u>(37,116)</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		<u>36,950</u>	<u>(37,116)</u>
<b>TOTAL FUNDS</b>	<b>12</b>	<u>36,950</u>	<u>(37,116)</u>

On behalf of the board



Trustee  
26 January 2026

The notes on pages 7 to 9 form part of these financial statements.



**Baba Fateh Singh Mind & Wellness**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2025**

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**1. General Information**

Baba Fateh Singh Mind & Wellness is a charitable incorporated organisation registered with the Charity Commission, registered charity number SC051348. The principal address is 13 Elm Avenue, Lenzie, Glasgow, G66 4HJ.

**2. Statement of Compliance**

The financial statements 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.

**3. Accounting Policies**

**3.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

**3.2. Going Concern Disclosure**

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

**3.3. Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**3.4. Incoming Resources**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**3.5. Resources Expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. All expenditure is inclusive of irrecoverable VAT.

**3.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3.7. Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**3.8. Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Baba Fateh Singh Mind & Wellness**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**4. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	95,768	5,650

**5. Analysis of Expenditure**

	<b>2025</b>
	<b>Support costs</b>
	<b>(see note 6 )</b>
	<b>£</b>
Raising funds	21,702

	<b>2024</b>
	<b>Support costs</b>
	<b>(see note 6 )</b>
	<b>£</b>
Raising funds	15,734

**6. Support Costs**

	<b>2025</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	18,724
General administration	2,978
	21,702

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	13,094
General administration	2,640
	15,734

**7. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	700	700
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	700	700

**Baba Fateh Singh Mind & Wellness**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**8. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**9. Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Accruals and deferred income	22,041	22,455

**10. Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Other loans	45,000	25,000

**11. Loans**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due between one and five years:		
Other loans	45,000	25,000

**12. Movement in Funds**

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	(37,116)	95,768	(21,702)	36,950
<b>Total funds</b>	(37,116)	95,768	(21,702)	36,950

	As at 1 July 2023	Income	Expenditure	As at 30 June 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	(27,032)	5,650	(15,734)	(37,116)
<b>Total funds</b>	(27,032)	5,650	(15,734)	(37,116)

**13. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**14. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**Baba Fateh Singh Mind & Wellness  
Detailed Statement of Financial Activities  
For The Year Ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	95,768	5,650
	95,768	5,650
	95,768	5,650
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Rent	(17,600)	(11,933)
Light and heat	(1,124)	(1,161)
Insurance	(2,278)	(1,886)
Independent examiner's fees	(700)	(700)
Other services	-	(54)
	(21,702)	(15,734)
	(21,702)	(15,734)
<b>NET INCOME/(EXPENDITURE)</b>	74,066	(10,084)