Charity registration number: 290475

SRI GURU RAVIDASS SABHA (MEDWAY)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ATN PARTNERSHIP
CHARTERED CERTIFIED ACCOUNTANTS

Sri Guru Ravidass Sabha (Medway)
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Sri Guru Ravidass Sabha (Medway)
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The charity was established in 1984 to advance and spread the Ravidassia faith.

The key objectives are to:

- encourage the community to follow the teachings and philosophy of Shri Guru Ravidass Ji;
- publish and circulate literature on his life and teachings;
- hold conferences in which scholars and researchers are involved; and
- direct the younger generation to understand and follow the customs and traditions of the Ravidassia community.

Significant Activities

During the year the charity has maintained a temple in Strood with a resident priest. It is open daily for the public and members to visit, worship and seek comfort.

The management committee promote use of the temple for cultural and religious functions connected with births, deaths and marriages. Also, the temple is made available for local community groups to hold meetings and events.

Public Benefit

All our charitable activities focus on the local community and are undertaken to further our charitable purposes for the public benefit. The management committee have had regard to Charity Commission guidance on public benefit.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

The charity has, with the support of volunteers and local business, maintained a temple in Strood. Members of the Ravidassia community and others visit the temple during its daily opening times, including children from local schools. There are many religious functions, especially those connected with births, deaths and marriages in the local community. Also there been have celebrations for Holi, Diwali, other festivals and various birthdays and passing of examinations. The younger generation are being encouraged to become involved in the teachings, languages and the sports.

Financial Review

Financial Position

The charity received during the year income of £69,999 (2024: £86,622). Investment income, which is mainly rent received from a children's nursery, is £37,700 (2024: £37,700). Other income received was donations which decreased from £48,922 to £32,299.

Expenditure increased from £42,059 to £60,903 mainly due to increase in the direct costs.

The result is that there was a surplus of £9,096 (2024: £44,563). This amount has been added to unrestricted funds which at the balance sheet date totalled £556,382.

Reserves Policy

The trustees have reserves not invested in the freehold property and other fixed assets of £285,187. Of this, £18,978 relates to payments expected to be expensed in the upcoming year-end accounts. This leaves £266,209 as 'free' reserves which is deemed sufficient for current purposes.

Structure, Governance and Management

Governing Document

The organisation is an unincorporated charity governed by its constitution adopted on 28 July 1984 as amended 11 May 2004. It was registered as a charity on 8 November 1984.

Reference and Administrative Details

Trustees

Mr Harjinder Kumar
Mr Tirath Ram (appointed 30/06/2026)

Charity Number

290475

Independent Examiner

Olaniyi Idowu FCCA
ATN Partnership
Chartered Certified Accountants
142-143 Parrock Street
Gravesend
Kent
DA12 1EY

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

Mr Harjinder Kumar

Trustee
28/10/2026

Sri Guru Ravidass Sabha (Medway)
Independent Examiner's Report to the Trustees of Sri Guru Ravidass Sabha (Medway)
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Sri Guru Ravidass Sabha (Medway) (the Trust) for the year ended 31 December 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.

Olaniyi Idowu FCCA

28/10/2026
Chartered Certified Accountants
142-143 Parrock Street
Gravesend
Kent
DA12 1EY

Sri Guru Ravidass Sabha (Medway)
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	32,299	47,601
Other trading activities	**4**	-	1,321
Investments	**5**	37,700	37,700
		69,999	86,622
EXPENDITURE ON:			
Raising funds	**7**	(60,903)	(42,059)
NET INCOME		9,096	44,563
NET MOVEMENT IN FUNDS		9,096	44,563
RECONCILIATION OF FUNDS:			
Total funds brought forward		547,286	502,723
TOTAL FUNDS CARRIED FORWARD	**15**	556,382	547,286

The notes on pages 7 to 10 form part of these financial statements.

Sri Guru Ravidass Sabha (Medway)
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**12**	257,262	262,099
		257,262	262,099
CURRENT ASSETS			
Debtors	**13**	-	18,978
Cash at bank and in hand		301,240	266,869
		301,240	285,847
Creditors: Amounts Falling Due Within One Year	**14**	(2,120)	(660)
NET CURRENT ASSETS (LIABILITIES)		299,120	285,187
TOTAL ASSETS LESS CURRENT LIABILITIES		556,382	547,286
NET ASSETS		556,382	547,286
FUNDS OF THE CHARITY			
Unrestricted Funds		556,382	547,286
TOTAL FUNDS	**15**	556,382	547,286

On behalf of the board

Mr Harjinder Kumar

Trustee
28/10/2026

The notes on pages 7 to 10 form part of these financial statements.

1. General Information

Sri Guru Ravidass Sabha (Medway) is an unincorporated charity registered with the Charity Commission, registered charity number 290475. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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.

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

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Voluntary income is received by way of gifts and is included in full when receivable.
- Investment income is recognised in the period to which it relates.

2.3. Resources Expended

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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	no depreciation
Fixtures & Fittings	20% reducing balance

2.5. 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. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	32,299	47,601

4. **Income from Other Trading Activities**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Income from other trading activities	-	1,321

5. **Investment Income**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Rents received from investment properties	37,700	37,700

6. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	4,837	304

7. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 8) £	2025 Total £
Raising funds	20,216	40,687	60,903

	2024 Support costs (see note 8) £
Raising funds	42,059

8. **Support Costs**

	2025	2024
	Raising funds	Raising funds
	£	£
Employee costs	7,695	7,810
Premises expenses	17,543	12,800
General administration	9,802	21,145
Depreciation	4,837	304
Governance costs	810	-
	40,687	42,059

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	810	-

10. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	7,680	7,810

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 1 (2024: 1)

12. **Tangible Assets**

	Land & Property		
	Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2025	237,916	24,183	262,099
As at 31 December 2025	237,916	24,183	262,099
Depreciation			
As at 1 January 2025	-	-	-
Provided during the period	-	4,837	4,837
As at 31 December 2025	-	4,837	4,837
Net Book Value			
As at 31 December 2025	237,916	19,346	257,262
As at 1 January 2025	237,916	24,183	262,099

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	-	18,978

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

	2025	2024
	£	£
Accruals	2,120	660

15. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	547,286	69,999	(60,903)	556,382
Total funds	547,286	69,999	(60,903)	556,382

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	502,723	86,622	(42,059)	547,286
Total funds	502,723	86,622	(42,059)	547,286

16. **Related Party Disclosures**

There were no related party transactions in this reporting period.

Sri Guru Ravidass Sabha (Medway)
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	32,299	47,601
	32,299	47,601
Other trading activities		
Income from other trading activities	-	1,321
	-	1,321
Investments		
Rental income from investment property	37,700	37,700
	37,700	37,700
	69,999	86,622
EXPENDITURE ON:		
Raising funds		
Purchases	(20,216)	-
Wages and salaries	(7,680)	(7,810)
Travel and subsistence expenses	(15)	-
Light and heat	(14,706)	(12,171)
Repairs and maintenance	(2,837)	(577)
Cleaning	-	(52)
Food costs	(3,667)	(3,519)
Computer software costs	-	(500)
Insurance	(3,845)	(4,239)
Printing, postage and stationery	-	(281)
Telecommunications	-	(964)
Accountancy fees	(650)	(1,188)
Charitable donations	(1,640)	(10,454)
Depreciation of fixtures and fittings	(4,837)	(304)
Independent examiner's fees	(810)	-
	(60,903)	(42,059)
	(60,903)	(42,059)
NET INCOME	9,096	44,563