

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
GURU RAMDAS SINGH SABHA

Skeh Accountants Limited
61B
Caroline Street
The Jewellery Quarter
Birmingham
West Midlands
B3 1UF

GURU RAMDAS SINGH SABHA

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for the Year Ended 31 December 2021

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GURU RAMDAS SINGH SABHA

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity 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 (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

510980

Principal address

495 MOSELEY ROAD
BALSALL HEATH
BIRMINGHAM
West Midlands
B12 9BX

Trustees

A Singh
T Singh
S Singh
S S Potiwal
G Singh

Independent Examiner

Skeh Accountants Limited
61B
Caroline Street
The Jewellery Quarter
Birmingham
West Midlands
B3 1UF

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

.....
S Singh - Trustee

Independent Examiner's Report to the Trustees of
GURU RAMDAS SINGH SABHA

Independent examiner's report to the trustees of GURU RAMDAS SINGH SABHA

I report to the charity trustees on my examination of the accounts of GURU RAMDAS SINGH SABHA (the Trust) for the year ended 31 December 2021.

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 Act and in carrying out my examination I have followed all 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

ARUN KUMAR
FMAAT
Skeh Accountants Limited
61B
Caroline Street
The Jewellery Quarter
Birmingham
West Midlands
B3 1UF

Date:

GURU RAMDAS SINGH SABHA

Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	31.12.21 Unrestricted funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		48,458	20,878
Other trading activities	2	-	14,380
Total		48,458	35,258
 EXPENDITURE ON			
Raising funds		687	-
Charitable activities			
Property Expenses		6,199	11,777
Administration Expenses		9,178	7,080
Fund Raising Expenses		2,760	-
Other Expenses		-	2,032
Total		18,824	20,889
NET INCOME		29,634	14,369
 RECONCILIATION OF FUNDS			
Total funds brought forward		116,989	102,620
TOTAL FUNDS CARRIED FORWARD		146,623	116,989

The notes form part of these financial statements

GURU RAMDAS SINGH SABHA

Balance Sheet
31 December 2021

	Notes	31.12.21 Unrestricted funds £	31.12.20 Total funds £
FIXED ASSETS			
Tangible assets	5	50,804	48,573
CURRENT ASSETS			
Cash at bank and in hand		97,793	69,166
CREDITORS			
Amounts falling due within one year	6	(1,974)	(750)
NET CURRENT ASSETS		<u>95,819</u>	<u>68,416</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		146,623	116,989
NET ASSETS		<u>146,623</u>	<u>116,989</u>
FUNDS	7		
Unrestricted funds		<u>146,623</u>	<u>116,989</u>
TOTAL FUNDS		<u>146,623</u>	<u>116,989</u>

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

.....
S Singh - Trustee

The notes form part of these financial statements

1. 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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Exceptional items	-	14,380
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,878
Other trading activities	14,380
Total	<u>35,258</u>
 EXPENDITURE ON	
Charitable activities	
Property Expenses	11,777
Administaration Expenses	7,080
Other Expenses	2,032
Total	<u>20,889</u>
 NET INCOME	 <u>14,369</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	 102,620

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
	<hr/>
TOTAL FUNDS CARRIED FORWARD	116,989
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5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2021	41,172	1	7,400	48,573
Additions	2,232	-	-	2,232
Disposals	-	(1)	-	(1)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	43,404	-	7,400	50,804
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2021	43,404	-	7,400	50,804
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2020	41,172	1	7,400	48,573
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	(276)	(750)
Other creditors	2,250	1,500
	<u>1,974</u>	<u>750</u>

7. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	116,989	29,634	146,623
	<u>116,989</u>	<u>29,634</u>	<u>146,623</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,458	(18,824)	29,634
	<u>48,458</u>	<u>(18,824)</u>	<u>29,634</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	102,620	14,369	116,989
	<u>102,620</u>	<u>14,369</u>	<u>116,989</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,258	(20,889)	14,369
	_____	_____	_____
TOTAL FUNDS	<u>35,258</u>	<u>(20,889)</u>	<u>14,369</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	102,620	44,003	146,623
	_____	_____	_____
TOTAL FUNDS	<u>102,620</u>	<u>44,003</u>	<u>146,623</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 £
Unrestricted funds			
General fund	83,716	(39,713)	44,003
	_____	_____	_____
TOTAL FUNDS	<u>83,716</u>	<u>(39,713)</u>	<u>44,003</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

GURU RAMDAS SINGH SABHA

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	48,457	20,878
	<hr/>	<hr/>
	48,458	20,878
Other trading activities		
Exceptional items	-	14,380
	<hr/>	<hr/>
Total incoming resources	48,458	35,258
EXPENDITURE		
Other trading activities		
Purchases	687	-
Charitable activities		
Wages	7,400	6,100
Rates and water	94	48
Insurance	1,163	1,089
Light and heat	4,279	10,424
Telephone	469	930
No description	160	-
	<hr/>	<hr/>
	13,565	18,591
Support costs		
Management		
Wages	2,760	323
Insurance	-	170
No description	-	150
	<hr/>	<hr/>
	2,760	643
Finance		
Postage and stationery	85	50

This page does not form part of the statutory financial statements

GURU RAMDAS SINGH SABHA

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Finance		
Information technology		
Repairs and renewals	503	216
Sundries	-	1,389
	<hr/>	<hr/>
	503	1,605
Governance costs		
Accountancy and legal fees	1,224	-
	<hr/>	<hr/>
Total resources expended	18,824	20,889
	<hr/>	<hr/>
Net income	29,634	14,369
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