GURU RAMDAS SINGH SABHA

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st December 2025

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GURU RAMDAS SINGH SABHA

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GURU RAMDAS SINGH SABHA

Report of the Trustees
for the Year Ended 31st December 2025

The trustees present their report with financial statements of the charity for the year ended 31st December 2025. 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 1st 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

ANIL SINGH
DALJEET SINGH
GURMEET SINGH
AMRICK SINGH
SUCHA SINGH

Independent Examiner

IHQLAK HUSSAIN
AMCI ASSOCIATES LTD
133 TAME ROAD
WITTON
BIRMINGHAM
WEST MIDLANDS
B6 7DG

Approved by order of the board of trustees on 19th March 2026 and signed on its behalf by:

Gurmeet Singh

GURMEET SINGH - TRUSTEE

Responsibilities

The trustees are responsible for keeping sufficient accounting records which 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. They are also responsible for safeguarding the assets of Guru Ramdas Singh Sabha and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Guru Ramdas Singh Sabha is governed by a Declaration of Trust dated 8 January 1981 and constitutes an unincorporated charity. Trustees are appointed in accordance with the provisions of the governing document. In selecting individuals for appointment as charity trustees, consideration is given to the skills, knowledge and experience required for the effective administration and management of the charity. New trustees are provided with appropriate information regarding the charity, its governing document and their duties and responsibilities as trustees.

Decisions are made collectively by the trustees in accordance with the provisions of the charity's governing document.

The trustees confirm that due regard has been given to the Charity Commission guidance on public benefit.

The trustees are responsible for the overall management and administration of the charity and for ensuring that its activities are carried out in furtherance of its charitable objectives.

Objectives and Activities

The objectives of Guru Ramdas Singh Sabha are:

For the public benefit, to advance the Sikh religion and to provide a place or places of worship for followers of the Sikh religion in Balsall Heath, Birmingham, the West Midlands or elsewhere, together with the advancement of education in the principles of the Sikh religion.

Achievements and Performance

Guru Ramdas Singh Sabha continues to provide a welcoming place of worship and community for followers of the Sikh faith, offering regular religious services and opportunities for members of the congregation and wider community to come together. Daily programmes include Nitnem, Hukamnama, Ardas, Kirtan and other acts of worship, alongside the continued provision of Langar Seva.

The charity continues to support the advancement of education in the principles of the Sikh religion through its Gurmat School and other educational activities. These include Kirtan and Tabla sessions and Gurbani Grammar workshops, providing children, young people and adults with opportunities to develop their knowledge and understanding of Sikh teachings, traditions and practices.

A broad range of weekly activities continues to be provided for the benefit of the community. These include Gatka, ladies' Satsang, ladies' yoga and fitness sessions, men's fitness and boxing, children's boxing and the weekly Sunday Divaan. These activities help to encourage participation across different age groups and provide opportunities for individuals and families to engage with the Gurdwara and the wider community.

The Gurdwara continues to play an important role in bringing the community together through worship, education, Seva and social activities. The trustees remain committed to maintaining the Gurdwara as an accessible and supportive environment in which members of the community can

practise their faith, learn about Sikh principles and participate in activities which promote community involvement and wellbeing.

The trustees would like to express their sincere thanks to all volunteers, members of the congregation and supporters whose time, commitment and generosity continue to support the activities and charitable work of Guru Ramdas Singh Sabha.

Financial Review

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet.

Trustee Remuneration & Related Party Transactions

No trustees have received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Risk

The trustees have assessed the major risks to which the Charity is exposed and continue to review the systems and procedures in place to manage and mitigate those risks. Particular consideration is given to the financial sustainability of the Charity, the maintenance and operation of the Gurdwara premises, and the continued safe delivery of its religious, educational and community activities.

Reserves Policy

The trustees regularly review the level of reserves held by the Charity and seek to maintain sufficient unrestricted funds to meet its ongoing operating costs and commitments and to provide appropriate financial resilience in the event of unforeseen circumstances.

The level of reserves and unrestricted funds is monitored by the trustees as part of their ongoing oversight of the Charity's financial position.

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 31st 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 Charity Act 2021 ('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 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 accords with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other then any requirement that the accounts give a true and fare 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.

I H

IHQLAK HUSSAIN
AMCI ASSOCIATES LTD
133 TAME ROAD
WITTON
BIRMINGHAM
WEST MIDLANDS
B6 7DG

Date: 19/03/2026

GURU RAMDAS SINGH SABHA

Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	31/12/2025 Unrestricted funds	31/12/2024 Unrestricted funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		55,099	50,585
Grants		18,000	4,500
Total		73,099	55,085
EXPENDITURE ON			
Raising funds		5,275	4,750
Administration expenses		36,460	34,186
Total		41,735	38,936
NET INCOME		31,365	16,149
RECONCILIATION OF FUNDS			
Total funds brought forward		194,445	178,296
TOTAL FUNDS CARRIED FORWARD		225,810	194,445

GURU RAMDAS SINGH SABHA

Balance Sheet
as at 31st December 2025

	Notes	31/12/2025 £	31/12/2024 £
FIXED ASSETS			
Tangible Fixed Assets	4	45,254	47,104
CURRENT ASSETS			
Cash at bank and in hand		182,056	148,091
LESS CURRENT LIABILITIES			
Amount falling due within one year	5	1,500	750
NET CURRENT ASSETS		180,556	147,341
TOTAL ASSETS LESS CURRENT LIABILITIES		225,810	194,445
NET ASSETS		225,810	194,445
FUNDS			
Unrestricted funds	6	225,810	194,445
TOTAL FUNDS		225,810	194,445

The financial statements were approved by the Board of Trustees and authorised for issue on 19th March 2026 and were signed on its behalf by:

Gurmeet Singh

GURMEET SINGH - TRUSTEE

The notes form part of these financial statements

GURU RAMDAS SINGH SABHA

Notes to the Financial Statements
for the Year Ended 31st December 2025

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 1st January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charity Act 2011. The financial statements have been prepared under 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 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 van 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 useful life:

Freehold property	0%
Motor Vehicle	25%

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.

2. TRUSTEES, REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	50,585
Grants	4,500
	55,085
EXPENDITURE ON	
Raising funds	4,750
Administration expenses	34,186
Total	38,936
NET INCOME	16,149
RECONCILIATION OF FUNDS	
Total funds brought forward	178,296
TOTAL FUNDS CARRIED FORWARD	194,445

4. TANGIBLE FIXED ASSETS

	Freehold property	Motor Vehicles	Totals
	£	£	£
Cost			
Balance b/fwd	43,404	7,400	50,804
Disposals	-	-	-
Additions	-	-	
Balance c/fwd	43,404	7,400	50,804
Depreciation			
Balance b/fwd	-	3,700	3,700
Provision for depreciation on disposal	-	-	-
Charge for the year	-	1,850	1,850
Balance c/fwd	-	5,550	5,550
NBV 31/12/2024	43404	3700	47104
NBV 31/12/2025	**43404**	**1850**	**45254**

5. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2025	31/12/2024
	£	£
Other creditors	1,500	750
	1,500	750

6. MOVEMENT IN FUNDS

	At 01/01/2025	Net movement in funds	At 31/12/2025
Unrestricted funds			
General funds	194,445	31,365	225,810
TOTAL FUNDS	194,445	31,365	225,810

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

	Incoming resources	Resources Expended	Movement in Funds
Unrestricted funds			
General funds	73,099	(41,735)	31,365
TOTAL FUNDS	73,099	(41,735)	31,365

6 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01/01/2024	Net movement in funds	At 31/12/2024
Unrestricted funds			
General funds	178,296	16,149	194,445
TOTAL FUNDS	178,296	16,149	194,445

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

	Incoming resources	Resources Expended	Movement in Funds
Unrestricted funds			
General funds	55,085	(38,936)	16,149
TOTAL FUNDS	55,085	(38,936)	16,149

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

	At 01/01/2024	Net movement in funds	At 31/12/2025
Unrestricted funds			
General funds	178,296	25,014	203,310
TOTAL FUNDS	178,296	25,014	203,310

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 funds	105,685	(80,671)	25,014
TOTAL FUNDS	105,685	(80,671)	25,014

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

GURU RAMDAS SINGH SABHA

Detailed Statement of Financial Activities
for the Year Ended 31st December 2025

	31/12/2025 £	31/12/2024 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Donations	55,099	50,585
Grants		
Local Authority Grants	18,000	4,500
Total incoming resources	73,099	55,085
EXPENDITURE ON		
Other trading activities		
Purchases	5,275	4,750
Charitable activities		
Wages	8,200	6,450
Rates and water	50	48
Insurance	1,500	1,388
Light and heat	5,331	7,678
Telephone	250	399
Sundries	174	173
Musicians and entertainers	1,950	2,800
Repairs and maintenance	7,205	5,200
Depreciation : motor vehicles	1,850	1,850
	26,510	25,986
Support costs		
Management		
Wages	8,200	6,450
Governance costs		
Accountancy and legal fees	750	750
Membership fee	1,000	1,000
	1,750	1,750
Total resources expended	41,735	38,936
NET INCOME	31,365	16,149
RECONCILIATION OF FUNDS		
Total funds brought forward	194,445	178,296
TOTAL FUNDS CARRIED FORWARD	225,810	194,445