

REGISTERED CHARITY NUMBER: 506947

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2015
FOR
RAMGARHIA SIKH TEMPLE

CHARITY COMMISSION
FIRST CONTACT
24 JUL 2015
ACCOUNTS
RECEIVED

RAMGARHIA SIKH TEMPLE

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FOR THE YEAR ENDED 5 APRIL 2015**

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RAMGARHIA SIKH TEMPLE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2015**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
506947

Principal address
Graham Street
Birmingham
West Midlands
B1 3LA

Trustees

Custodian Trustees

S S Nandra	Chairman
P S Bhogal	
A S Bahra	
K S Phull	
T S Flora	

Management Trustees

G S Bhara	President
H S Dhiman	Treasurer
R S Sehra	General Secretary

Committee Members

N S Panesar	G S Chana	D S Bhara
G S Virdee	B S Phull	A S Degan
J S Virdee	J S Sagoo	S S Jutla
C S Sehmi	M S Bhachu	J S Nandhra
G S Bilkhu	S S Matharu	
J S Bhogal	A S Bhamber	
P S Bhogal	M S Devgun	

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ramgarhia Sikh Temple is an unincorporated organisation and was registered as a charity on 21 August 1981.

Ramgarhia Sikh Temple is governed by a constitution which was adopted on 3 January 1971 as amended on 3 October 1977 and 23 November 1980.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees and organisational structure

The charity has a Supreme Council of five custodian trustees who are elected every 5 years by a members' ballot.

There are three management trustees along with twenty selected committee members and they are in charge of the day to day running of the charity. Management trustees are elected every 2 years by a members' ballot.

Induction and training of new trustees

New custodian trustees who are elected by the members have, in most instances, previously served in management committees and knowledge from these positions is utilised by the charity in their roles as trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have a risk management strategy that comprises the following.

- 1 An annual review of the risks that the charity may face.
- 2 The establishment of systems and procedures to mitigate those risks identified.
- 3 The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The trustees are of the opinion that there are no major risks to which the charity is exposed.

OBJECTIVES AND ACTIVITIES

Objectives and activities

Our aims

The objects of the charity are as set out in the charity's constitution and continue to be the advancement of the Sikh religion in accordance with the doctrine of the Holy Guru Granth Sahib and the teachings of the Ten Gurus.

Our objectives

Each year the charity's trustees review the charity's objectives and activities to ensure that they continue to reflect the charity's aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The charity's objectives and activities are to provide a centre where the community can gather for worship and celebrate various festivals according to Sikh culture, provide facilities for weddings and the teaching of the Punjabi language and music and to promote sports activities, general health awareness and well-being activities such as yoga and keep fit classes for both young and elderly men and women.

There have been no changes in the charity's objectives or activities during the year.

Volunteers

Volunteers are an important resource in the charity's work and are involved in most of the charity's faith and community activities. For example, the organisation of various events is performed on a voluntary basis by members of the community. This includes the preparation and serving of food and cleaning.

All of the management trustees work as volunteers for the charity and all trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the financial statements.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

How the charity's activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at the charity's temple and the wider community.

During the year the charity provided the following services in advancement of its charitable activities.

Religious activities

- 1 The organisation of events of religious importance where all members of the community can take part and benefit.
- 2 The invitation of lecturers and musicians from abroad to enlighten the congregation on various aspects of the Sikh religion and culture.
- 3 The promotion of major functions advertised on Sky media channels.

Community activities

- 1 The organisation of health awareness workshops covering issues such as heart problems, drug related problems, diabetes, depression and so forth.
- 2 The honouring and organising of an evening of entertainment for young graduates and people who have acquired/gained specific academic achievements in the community.
- 3 The organising of a classical music concert which involved the invitation of artists from abroad.
- 4 The organisation of Gurmat camps for children during the summer and half-term holidays.
- 5 The organisation of day centre events for elderly people.
- 6 The organisation of day trips to various places of interest and seaside trips for young children and elderly people.
- 7 The setting up of yoga and keep fit classes for both men and women and the provision of sports facilities at the Maharaja Jassa Singh Ramgarhia Hall.
- 8 The hosting of Atam Ras Kirtan Darbars attended by people in the evening.
- 9 The organising of marriage bureau programmes during the year.
- 10 All lights in the main hall have been converted to low energy lighting to contribute towards energy conservation and carbon footprint reduction.
- 11 Ramgarhia Sikh Temple has been the lead again for the community and organised a Nagar Kirtan this year from Ramgarhia Sikh Temple to Handsworth Park. It involves the parade of the Holy Guru Granth Sahib on a specially modified vehicle with palki and the kirtan jatha performing kirtan with five beloved ones and the congregation following the Holy Guru Granth Sahib on foot. This year the procession was extremely long and raised the awareness of Sikh values to the ordinary people of the community and free langar is provided.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Community educational activities

- 1 The provision of Punjabi classes from infants to GCSE level. This provides an insight into the Punjabi language and allows young people to learn the Punjabi language, thereby allowing them to read the Holy Guru Granth Sahib and understand Sikh values.
- 2 The setting up of a computer learning suite for teaching information technology and the teaching of the Punjabi language.
- 3 The provision of GCSE Mathematics revision classes for students.
- 4 The provision of Gurmat and classical music classes to help the whole congregation, especially young people, to understand the Gurbani and wider Sikh values.
- 5 Gurbani classes are also provided for people of all ages so that people can read and comprehend the Holy Guru Granth Sahib so that a deeper understanding of the Sikh doctrine can be attained.

Fundraising activities

The main fundraising activities of the charity during the year remain the receipt of voluntary donations from members and the receipt of donations from religious functions and gatherings.

Internal and external factors

The economic climate is such that the charity has not received any education funding from Birmingham City Council this year. This has placed extra strain on funding available to the charity.

FINANCIAL REVIEW

Reserves policy

The trustees have established a policy whereby the unrestricted funds held by the charity are sufficient to cover the charity's expenditure in the next twelve months as well as support the intended future expenditure on the projects as detailed in the paragraph entitled 'Future Developments' below.

Principal funding sources

The principal funding of the charity is derived from donations received from users of the temple and its facilities and from receipts for the use of the temple's car park.

Financial review

The Statement of Financial Activities for the year ended 5 April 2014 shows incoming resources totalling £302,835 (2014 - £257,364) and resources expended totalling £265,113 (2014 - £219,380), generating net incoming resources totalling £37,722 (2014 - £37,984).

As a result, the charity's net assets have increased from £1,764,148 as at 5 April 2014 to £1,801,870 as at 5 April 2015.

Revenue from M J S Hall continues to be significantly lower than it had been previously in prior years. The facility is now used for sports and other smaller functions. This is costing the charity a significant amount of money compared to the revenue earned. The committee is exploring a number of options to increase revenue generated by M J S hall.

FUTURE DEVELOPMENTS

During the coming year the charity has made progress in the following areas in order to help advance the charity's objects and activities.

- 1 During the coming year the charity has plans to advertise using Sky media channels and local radio in an attempt to raise the profile of the charity's temple, providing information to the public at a national level of the charity's activities, in an effort to encourage more people to attend the charity's temple.
- 2 The charity will also continue to plan to expand its current activities by building a new community centre. This is planned to incorporate a drop-in centre for elderly people, a leisure centre, a wedding hall and a nursery for young children. The current planning permission for a new community hall has expired and efforts shall be made to extend/renew planning permission from Birmingham City Council.
- 3 The charity has plans to make further improvements to its education centre and work will commence once sufficient financial funding is in place.
- 4 In an effort to reduce heating costs the charity plans to undertake a number of assessments. This will include roof insulation, double glazing where required and the replacement of the current inefficient heating system with an efficient system in all of the charity's buildings.
- 5 The charity consumes a significant amount of electricity. The charity's building is south facing and therefore ideally placed to benefit from the installation of solar panels. The charity shall examine the investment required to benefit from government funded schemes in terms of power and revenue generation.
- 6 The usage of the M J S Hall has to be decided by the General Body in order to provide income for the temple. This may include incorporating ideas noted in point 2 above in the hall as well as establishing a nursery which is viable due to the change of area status to residential.
- 7 The charity intends to put more effort into the development and co-modernisation of the temple and the adjacent car park land in order to provide up-to-date facilities and to increase rental income for the charity.

STATEMENT OF TRUSTEES RESPONSIBILITIES


The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

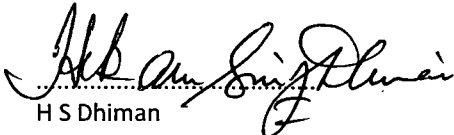
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

SIGNED ON 24 JUNE 2015 ON BEHALF OF THE BOARD



G S Bhara
Management Trustee



H S Dhiman
Management Trustee



R S Sehra
Management Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RAMGARHIA SIKH TEMPLE**

We have audited the financial statements of Ramgarhia Sikh Temple for the year ended 5 April 2015 on pages nine to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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 auditors' 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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page seven, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2015 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RAMGARHIA SIKH TEMPLE**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees 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.

JW Hinks LLP

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 24 June 2015

RAMGARHIA SIKH TEMPLE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2015

	Notes	2015 Unrestricted funds £	2014 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	193,729	149,091
Activities for generating funds	3	91,502	90,063
Investment income	4	1,201	1,263
Incoming resources from charitable activities			
Rental of hall	5	5,620	5,985
Funds raised by the womens' sector of the temple		10,783	10,962
Total incoming resources		302,835	257,364
RESOURCES EXPENDED			
Costs of generating funds			
Fundraising trading: cost of goods sold and other costs	6	38,609	46,135
Charitable activities			
Temple and building running costs	7	125,009	63,546
Support costs		90,858	98,531
Governance costs	10	10,637	11,168
Total resources expended		265,113	219,380
NET INCOMING RESOURCES		37,722	37,984
RECONCILIATION OF FUNDS			
Total funds brought forward		1,764,148	1,726,164
TOTAL FUNDS CARRIED FORWARD		<u>1,801,870</u>	<u>1,764,148</u>

The notes form part of these financial statements

RAMGARHIA SIKH TEMPLE

BALANCE SHEET
AT 5 APRIL 2015

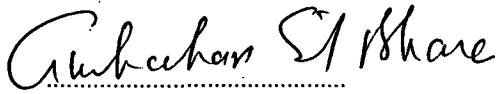
	Notes	2015 Unrestricted funds £	2014 Total funds £
FIXED ASSETS			
Tangible assets	13	827,022	838,072
CURRENT ASSETS			
Debtors	14	5,325	9,259
Cash at bank and in hand		<u>1,045,815</u>	<u>990,059</u>
		1,051,140	999,318
CREDITORS			
Amounts falling due within one year	15	(76,292)	(73,242)
NET CURRENT ASSETS			
		<u>974,848</u>	<u>926,076</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,801,870	1,764,148
NET ASSETS			
		<u>1,801,870</u>	<u>1,764,148</u>
FUNDS			
Unrestricted funds	16	<u>1,801,870</u>	<u>1,764,148</u>
TOTAL FUNDS			
		<u>1,801,870</u>	<u>1,764,148</u>

The notes form part of these financial statements

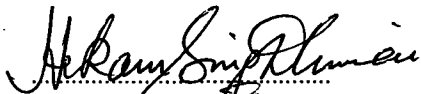
RAMGARHIA SIKH TEMPLE

BALANCE SHEET - CONTINUED
AT 5 APRIL 2015

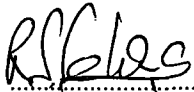
The financial statements were approved by the Board of Trustees on 24 June 2015 and were signed on its behalf by:



.....
G S Bhara -Trustee



.....
H S Dhiman -Trustee



.....
R S Sehra -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2015

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind are included at a fair valuation as assessed by the trustees of the charity.

RESOURCES EXPENDED

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.

Freehold property	- 1% on cost
Improvements to property	- 15% on reducing balance
Musical equipment and library books	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer & media equipment	- 33% on reducing balance

Freehold land included within freehold property has not been depreciated.

TAXATION

The charity is charged corporation tax on its car parking income net of directly attributable expenditure.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds may be used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the trustees can remove the designation at any time.

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 5 APRIL 2015

2. VOLUNTARY INCOME

	2015	2014
	£	£
Donations	98,266	106,562
Building fund	92,785	40,646
Subscriptions	<u>2,678</u>	<u>1,883</u>
	<u>193,729</u>	<u>149,091</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2015	2014
	£	£
Car parking income	83,312	81,873
Gift in kind - funeral parking	<u>8,190</u>	<u>8,190</u>
	<u>91,502</u>	<u>90,063</u>

4. INVESTMENT INCOME

	2015	2014
	£	£
Deposit account interest	<u>1,201</u>	<u>1,263</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2015	2014
	£	£
Jassa Singh Hall	5,620	5,985
Istri Sabha	<u>10,783</u>	<u>10,962</u>
	<u>16,403</u>	<u>16,947</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2015	2014
	£	£
Staff costs	15,161	25,221
Gift in kind - funeral parking	8,190	8,190
Car park rates	3,037	3,228
Car park repairs and renewals	50	19
Car park taxation charge	12,175	9,900
Taxation - prior year	<u>(4)</u>	<u>(423)</u>
	<u>38,609</u>	<u>46,135</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2015

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 8) £	Support costs (See note 9) £	Totals £
Temple and building running costs	125,009	-	125,009
Support costs	-	90,858	90,858
	<u>125,009</u>	<u>90,858</u>	<u>215,867</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2015 £	2014 £
Staff costs	32,766	4,576
Rates and water	5,139	4,514
Light and heat	32,578	30,213
Sundries	3,786	4,113
Repairs and renewals	50,740	20,130
	<u>125,009</u>	<u>63,546</u>

9. SUPPORT COSTS

	Other £
Support costs	<u>90,858</u>

Support costs are those costs that have been incurred by the charity in order to further the continued development of the charity's charitable activities.

Support costs, included in the above, are as follows:

	2015 Support costs £	2014 Total activities £
Wages	12,897	11,720
Food for congregation	3,245	4,141
Insurance	2,917	3,191
Advertising costs	1,775	4,464
Telephone and internet	2,791	3,780
Postage and stationery	6,362	3,677
Sundries	12,662	12,811
Donations	4,187	4,011
Other support costs	<u>12,818</u>	<u>16,945</u>
Carried forward	59,654	64,740

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2015

9. SUPPORT COSTS - continued

	2015	2014
	Support costs	Total activities
	£	£
Brought forward	59,654	64,740
Depreciation of tangible fixed assets	<u>31,204</u>	<u>33,791</u>
	<u>90,858</u>	<u>98,531</u>

10. GOVERNANCE COSTS

	2015	2014
	£	£
Insurance costs	2,917	3,192
Legal fees	500	-
Auditors' remuneration	5,620	5,120
Accountancy & payroll fees	<u>1,600</u>	<u>2,856</u>
	<u>10,637</u>	<u>11,168</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2015 nor for the year ended 5 April 2014.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 5 April 2015 nor for the year ended 5 April 2014.

12. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	<u>60,825</u>	<u>41,517</u>

No individual employee received emoluments in excess of £60,000 during the year ended 5 April 2015 or the year ended 5 April 2014.

During the year ended 5 April 2015 the charity employed 5 members of staff (2014 - 3).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2015

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Musical equipment and library books £
COST			
At 6 April 2014	828,068	172,714	27,992
Additions	-	20,154	-
At 5 April 2015	<u>828,068</u>	<u>192,868</u>	<u>27,992</u>
DEPRECIATION			
At 6 April 2014	131,758	88,796	21,929
Charge for year	6,541	14,426	1,213
At 5 April 2015	<u>138,299</u>	<u>103,222</u>	<u>23,142</u>
NET BOOK VALUE			
At 5 April 2015	<u>689,769</u>	<u>89,646</u>	<u>4,850</u>
At 5 April 2014	<u>696,310</u>	<u>83,918</u>	<u>6,063</u>

	Fixtures and fittings £	Motor vehicles £	Computer & media equipment £	Totals £
COST				
At 6 April 2014	188,551	12,300	23,621	1,253,246
Additions	-	-	-	20,154
At 5 April 2015	<u>188,551</u>	<u>12,300</u>	<u>23,621</u>	<u>1,273,400</u>
DEPRECIATION				
At 6 April 2014	141,667	9,399	21,625	415,174
Charge for year	7,633	725	666	31,204
At 5 April 2015	<u>149,300</u>	<u>10,124</u>	<u>22,291</u>	<u>446,378</u>
NET BOOK VALUE				
At 5 April 2015	<u>39,251</u>	<u>2,176</u>	<u>1,330</u>	<u>827,022</u>
At 5 April 2014	<u>46,884</u>	<u>2,901</u>	<u>1,996</u>	<u>838,072</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2015

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Other debtors	<u>5,325</u>	<u>9,259</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Taxation and social security	60,921	58,364
Other creditors	<u>15,371</u>	<u>14,878</u>
	<u>76,292</u>	<u>73,242</u>

16. MOVEMENT IN FUNDS

	At 6.4.14	Net movement in funds	Transfers between funds	At 5.4.15
	£	£	£	£
Unrestricted funds				
General fund	1,141,501	(55,063)	74,217	1,160,655
Building fund	<u>622,647</u>	<u>92,785</u>	<u>(74,217)</u>	<u>641,215</u>
	1,764,148	37,722	-	1,801,870
	<u>1,764,148</u>	<u>37,722</u>	<u>-</u>	<u>1,801,870</u>
TOTAL FUNDS				

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	210,050	(265,113)	(55,063)
Building fund	<u>92,785</u>	<u>-</u>	<u>92,785</u>
	302,835	(265,113)	37,722
	<u>302,835</u>	<u>(265,113)</u>	<u>37,722</u>
TOTAL FUNDS			

16. MOVEMENT IN FUNDS - continued

Purpose of funds

Unrestricted - General Fund

The General Fund represents the free funds of the charity that are not designated for particular purposes.

Designated - Building Fund

The Building Fund relates to amounts that have been set aside to fund the development of a new community centre which is to incorporate features such as a drop-in centre for elderly people, a leisure centre, wedding halls and a nursery for the children of the community. There are also plans to expand the car parking to incorporate an underground area to increase capacity.

17. ULTIMATE CONTROLLING PARTY

The charity is controlled by a Supreme Council of five custodian trustees who are elected every 5 years by a members' ballot.

There are also three management trustees along with twenty selected committee members and they are in charge of the day to day running of the charity. Management trustees are elected every 2 years by a members' ballot.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2015

	2015 £	2014 £
INCOMING RESOURCES		
Voluntary income		
Donations	98,266	106,562
Building fund	92,785	40,646
Subscriptions	<u>2,678</u>	<u>1,883</u>
	193,729	149,091
Activities for generating funds		
Car parking income	83,312	81,873
Gift in kind - funeral parking	<u>8,190</u>	<u>8,190</u>
	91,502	90,063
Investment income		
Deposit account interest	1,201	1,263
Incoming resources from charitable activities		
Jassa Singh Hall	5,620	5,985
Istri Sabha	<u>10,783</u>	<u>10,962</u>
	<u>16,403</u>	<u>16,947</u>
Total incoming resources	302,835	257,364
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Wages and national insurance	15,161	25,221
Gift in kind - funeral parking	8,190	8,190
Car park rates	3,037	3,228
Car park repairs and renewals	50	19
Car park taxation charge	12,175	9,900
Taxation - prior year	<u>(4)</u>	<u>(423)</u>
	38,609	46,135
Charitable activities		
Wages	32,766	4,576
Rates and water	5,139	4,514
Light and heat	32,578	30,213
Sundries	3,786	4,113
Carried forward	74,269	43,416

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RAMGARHIA SIKH TEMPLE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2015

	2015 £	2014 £
Charitable activities		
Brought forward	74,269	43,416
Repairs and renewals	<u>50,740</u>	<u>20,130</u>
	125,009	63,546
Governance costs		
Insurance costs	2,917	3,192
Legal fees	500	-
Auditors' remuneration	5,620	5,120
Accountancy & payroll fees	<u>1,600</u>	<u>2,856</u>
	10,637	11,168
Support costs		
Other		
Wages	12,897	11,720
Food for congregation	3,245	4,141
Insurance	2,917	3,191
Advertising costs	1,775	4,464
Telephone and internet	2,791	3,780
Postage and stationery	6,362	3,677
Sundries	12,662	12,811
Donations	4,187	4,011
Kirtan Bheta	12,482	16,609
Pest control costs	336	336
Depreciation of freehold property	6,541	6,518
Depreciation of improvements to property	14,426	14,811
Depreciation of musical equipment and library books	1,213	1,516
Depreciation of fixtures and fittings	7,633	8,982
Depreciation of motor vehicles	725	967
Depreciation of computer & media equipment	<u>666</u>	<u>997</u>
	<u>90,858</u>	<u>98,531</u>
Total resources expended	265,113	219,380
Net income	<u><u>37,722</u></u>	<u><u>37,984</u></u>

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