REGISTERED CHARITY NUMBER: SC013958

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Ramgarhia Association of Glasgow

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Ramgarhia Association of Glasgow

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Ramgarhia Association of Glasgow

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES	B S Burmy G S Moga H S Sondh H S Kundi A S Salh
PRINCIPAL ADDRESS	Guru Nanak Sikh Temple 19-27 Otago Street Glasgow G12 8JJ
REGISTERED CHARITY NUMBER	SC013958
INDEPENDENT EXAMINER	Stevenson & Kyles Chartered Accountants 25 Sandyford Place Glasgow G3 7NG

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees' focus for the year was to continue to maintain and develop the facilities at the Sikh Gurdwara and provide religious activities. Furthermore, the Executive Committee are still in the process of gaining accreditation for the Sikh Gurdwara to become an accredited centre to provide education of the Punjabi language at an ordinary and advanced level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNANCE AND MANAGEMENT

The Executive Committee meets at least once every calendar month and undertakes control and general management of the charity. The Executive Committee is also responsible for making decisions on all activities and matters of the Association, including how funds are utilised. All committee members give their time generously and receive no remuneration of financial benefits. The Association is governed by a constitution. The Constitution includes specific measures for the Association to develop operational controls and governance arrangements.

Recruitment and appointment of new trustees

The process of appointment to the Executive Committee is based on election of Office Bearers at the Association's Annual General Meeting as outlined in the Constitution. Office Bearers serve office for a two year term and are eligible for re-election. All members of the Association are encouraged to stand for election to the Executive Committee.

Decision making

The Executive Committee has improved its financial management arrangements with regular reviews of the financial statements of the Association.

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



.....

B S Burmy - Trustee

Independent Examiner's Report to the Trustees of
Ramgarhia Association of Glasgow

I report on the accounts for the year ended 31 March 2025 set out on pages four to eight.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Dunn C.A
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Date: .....

Ramgarhia Association of Glasgow

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		64,056	-	64,056	64,114
Other trading activities	2	4,996	-	4,996	3,297
Investment income	3	13	-	13	20
Total		69,065	-	69,065	67,431
EXPENDITURE ON					
Raising funds	4	54,129	-	54,129	59,822
NET INCOME		14,936	-	14,936	7,609
RECONCILIATION OF FUNDS					
Total funds brought forward		179,256	-	179,256	171,647
TOTAL FUNDS CARRIED FORWARD		194,192	-	194,192	179,256

The notes form part of these financial statements

Ramgarhia Association of Glasgow

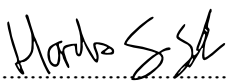
Statement of Financial Position
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		194,192	-	194,192	179,256
NET CURRENT ASSETS		194,192	-	194,192	179,256
TOTAL ASSETS LESS CURRENT LIABILITIES		194,192	-	194,192	179,256
NET ASSETS		194,192	-	194,192	179,256
FUNDS	6				
Unrestricted funds				194,192	179,256
TOTAL FUNDS				194,192	179,256

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



B S Burmy - Trustee



H S Sondh - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. 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 a cash 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.

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. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Ladies satsang	4,996	3,297

continued...

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	13	20

4. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Support costs	54,129	59,822

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	179,256	14,936	194,192
TOTAL FUNDS	179,256	14,936	194,192

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	69,065	(54,129)	14,936
TOTAL FUNDS	69,065	(54,129)	14,936

continued...

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	163,897	7,609	7,750	179,256
Restricted funds				
Restricted fund	7,750	-	(7,750)	-
TOTAL FUNDS	171,647	7,609	-	179,256

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,431	(59,822)	7,609
TOTAL FUNDS	67,431	(59,822)	7,609

General fund - this fund is for the day to day running of the organisation.

Restricted fund - this fund is for the installation of security equipment.

7. RELATED PARTY DISCLOSURES

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

Ramgarhia Association of Glasgow

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	64,056	64,114
Other trading activities		
Ladies satsang	4,996	3,297
Investment income		
Deposit account interest	13	20
Total incoming resources	69,065	67,431
EXPENDITURE		
Support costs		
Governance costs		
Wages	9,369	11,193
Rates	1,363	1,334
Insurance	5,015	4,895
Light and heat	20,880	25,553
Telephone, post and stationery	1,568	1,556
Advertising	750	250
Repairs and renewals	6,441	4,749
Accountancy and legal fees	840	-
Donations	1,001	2,246
Cleaning	2,720	2,388
Ration and food	2,049	5,279
Class costs	1,053	-
Travel	1,080	379
	54,129	59,822
Total resources expended	54,129	59,822
Net income	14,936	7,609