

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
EAST LONDON & ESSEX BRAHM SAMAJ**

**EAST LONDON & ESSEX BRAHM SAMAJ**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**EAST LONDON & ESSEX BRAHM SAMAJ**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 Charity's objectives are:

- the advancement of the Hindu Religion with particular reference to the role of Brahmins within the Hindu Religion; and
- the advancement of the education of the public in the beliefs and traditions of the Hindu religion

**Significant activities**

Attendance at cultural and religious events returned to pre covid period, mainly navratri and diwali celebrations. During summer , katha was organised recited by scholar in hindu scriptures from India and was very successful.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is controlled by its governing document, a constitution which was adopted on 9 June 2002.

Registered Charity number is 1102379

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

**Principal address**

74 Emmott Avenue  
Ilford  
Essex  
IG6 1AH

**Trustees**

Subhash Thaker  
Pravin Oza  
Sharad Vyas  
Rajesh Vagadia  
Ranjan Joshi  
Rajnikant Pandya  
Dilip Bhatt  
Zankhna Vyas  
Vrajesh Shukla  
Seema Shastri  
Rupal Mehta

**EAST LONDON & ESSEX BRAHM SAMAJ**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mahesh Raval  
156 Glenwood Gardens  
Gants Hill  
Ilford  
Essex  
IG2 6XY

Approved by order of the board of trustees on 31 March 2023 and signed on its behalf by:

Subhash Thaker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EAST LONDON & ESSEX BRAHM SAMAJ**

**Independent examiner's report to the trustees of East London & Essex Brahm Samaj**

I report to the charity trustees on my examination of the accounts of East London & Essex Brahm Samaj (the Trust) for the year ended 31 December 2022.

**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.

Mahesh Raval  
Mahesh Raval  
156 Glenwood Gardens  
Gants Hill  
Ilford  
Essex  
IG2 6XY

31 March 2023

**EAST LONDON & ESSEX BRAHM SAMAJ**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		37,535	7,477
Investment income	2	378	385
<b>Total</b>		<u>37,913</u>	<u>7,862</u>
<b>EXPENDITURE ON</b>			
Raising funds		24,667	8,832
<b>NET INCOME/(EXPENDITURE)</b>		13,246	(970)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		82,769	83,739
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>96,015</u>	<u>82,769</u>

The notes form part of these financial statements

**EAST LONDON & ESSEX BRAHM SAMAJ**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	103	138
<b>CURRENT ASSETS</b>			
Debtors	6	1,144	841
Cash at bank		96,039	81,790
		<u>97,183</u>	<u>82,631</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,271)	-
<b>NET CURRENT ASSETS</b>		<u>95,912</u>	<u>82,631</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		96,015	82,769
<b>NET ASSETS</b>		<u>96,015</u>	<u>82,769</u>
<b>FUNDS</b>	8		
Unrestricted funds		96,015	82,769
<b>TOTAL FUNDS</b>		<u>96,015</u>	<u>82,769</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2023 and were signed on its behalf by:

Subhash Thaker - Trustee

Sharad Vyas - Trustee

The notes form part of these financial statements

## **EAST LONDON & ESSEX BRAHM SAMAJ**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **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.

#### **2. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Deposit account interest	378	385
	<u>      </u>	<u>      </u>

**EAST LONDON & ESSEX BRAHM SAMAJ**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	7,477
Investment income	385
<b>Total</b>	<u>7,862</u>
<b>EXPENDITURE ON</b>	
Raising funds	8,832
	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(970)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	83,739
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>82,769</u></u>

**EAST LONDON & ESSEX BRAHM SAMAJ**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	3,004	387	3,391
<b>DEPRECIATION</b>			
At 1 January 2022	2,880	373	3,253
Charge for year	31	4	35
At 31 December 2022	2,911	377	3,288
<b>NET BOOK VALUE</b>			
At 31 December 2022	93	10	103
At 31 December 2021	124	14	138

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Other debtors	1,144	841

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Other creditors	1,271	-

**8. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	82,769	13,246	96,015
<b>TOTAL FUNDS</b>	82,769	13,246	96,015

**EAST LONDON & ESSEX BRAHM SAMAJ**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,913	(24,667)	13,246
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,913</u>	<u>(24,667)</u>	<u>13,246</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	83,739	(970)	82,769
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>83,739</u>	<u>(970)</u>	<u>82,769</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,862	(8,832)	(970)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>7,862</u>	<u>(8,832)</u>	<u>(970)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	83,739	12,276	96,015
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>83,739</u>	<u>12,276</u>	<u>96,015</u>

**EAST LONDON & ESSEX BRAHM SAMAJ**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	45,775	(33,499)	12,276
<b>TOTAL FUNDS</b>	<u>45,775</u>	<u>(33,499)</u>	<u>12,276</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.