

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
EAST LONDON & ESSEX BRAHM SAMAJ**

EAST LONDON & ESSEX BRAHM SAMAJ

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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EAST LONDON & ESSEX BRAHM SAMAJ
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 2023

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 2024 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 2023.

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 2024

EAST LONDON & ESSEX BRAHM SAMAJ

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		49,404	37,535
Investment income	2	590	378
Total		<u>49,994</u>	<u>37,913</u>
EXPENDITURE ON			
Raising funds		42,008	24,667
NET INCOME		7,986	13,246
RECONCILIATION OF FUNDS			
Total funds brought forward		96,015	82,769
TOTAL FUNDS CARRIED FORWARD		<u><u>104,001</u></u>	<u><u>96,015</u></u>

The notes form part of these financial statements

EAST LONDON & ESSEX BRAHM SAMAJ

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	5	77	103
CURRENT ASSETS			
Debtors	6	2,016	1,144
Cash at bank		104,768	96,039
		<u>106,784</u>	<u>97,183</u>
CREDITORS			
Amounts falling due within one year	7	(2,860)	(1,271)
NET CURRENT ASSETS		<u>103,924</u>	<u>95,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		104,001	96,015
NET ASSETS		<u>104,001</u>	<u>96,015</u>
FUNDS	8		
Unrestricted funds		<u>104,001</u>	<u>96,015</u>
TOTAL FUNDS		<u>104,001</u>	<u>96,015</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2024 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 2023

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

	31.12.23	31.12.22
	£	£
Deposit account interest	590	378
	<u>590</u>	<u>378</u>

EAST LONDON & ESSEX BRAHM SAMAJ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	37,535
Investment income	378
Total	<u>37,913</u>
 EXPENDITURE ON	
Raising funds	24,667
	<u> </u>
NET INCOME	13,246
 RECONCILIATION OF FUNDS	
Total funds brought forward	82,769
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>96,015</u></u>

EAST LONDON & ESSEX BRAHM SAMAJ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	3,004	387	3,391
DEPRECIATION			
At 1 January 2023	2,911	377	3,288
Charge for year	23	3	26
At 31 December 2023	2,934	380	3,314
NET BOOK VALUE			
At 31 December 2023	70	7	77
At 31 December 2022	93	10	103

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other debtors	2,016	1,144

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other creditors	2,860	1,271

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	96,015	7,986	104,001
TOTAL FUNDS	96,015	7,986	104,001

EAST LONDON & ESSEX BRAHM SAMAJ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,994	(42,008)	7,986
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,994</u>	<u>(42,008)</u>	<u>7,986</u>

Comparatives for movement in funds

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

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

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

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	82,769	21,232	104,001
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>82,769</u>	<u>21,232</u>	<u>104,001</u>

EAST LONDON & ESSEX BRAHM SAMAJ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 £
Unrestricted funds			
General fund	87,907	(66,675)	21,232
TOTAL FUNDS	<u>87,907</u>	<u>(66,675)</u>	<u>21,232</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.