

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021  
FOR  
THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

Pinnacle  
Chartered Certified Accountants  
& Registered Auditors  
32 DeMontfort Street  
Leicester  
Leicestershire  
LE1 7GD

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

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# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2021

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. 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

- To advanced the Radhasoami faith for the benefit of the public.
- To relieve needs arising as a result of financial hardships, sickness, old age or youth.

Advanced the Radhasoami faith for the benefit of the public and in particular by:

- providing facilities for propagation of Radhasoami faith and to disseminate its teachings;
- making arrangement for the holding of satsang and celebrations of bhandaras throughout the area of operation of the association;
- doing all such things as may be conducive for the promotion of religious ideals and service to mankind amount the public at large.

### Significant activities

Charity provide satsang (Prayer) to its followers. Charity also provide cultural activities for children, quiz programme and celebrations of special religious events.

### Achievement and performance

#### Charitable activities

Advanced the Radhasoami faith for the benefit of the public and in particular by:

- a. acquiring a new prayer hall facility for London members, for propagation of RadhaSoami faith and to disseminate its teachings;
- b. made arrangements for the holding of Satsang and celebrations of Bhandaras throughout the area of operation of the association;
- c. cultivated a spirit of cooperation and organised action among members through Mahila Associations (women association), youth associations, etc.
- d. implemented a charity website and launched the 'overseas bulletin' in electronic mode
- e. nominated four coordinators as members of Aafdei-Apac (alumni assoc.) for the area of operation to provide support for students and job seekers in gaining employment
- f. restarted operations of Mahila Association (women's association) in Continetnal Europe and elected new office bearers
- g. held youth association elections in both London and Birmingham branches where office bearers were elected for the next term of 3 years
- h. celebrated international tree plantation day on 1st august 2021 with tree planting at Amsterdam, Aberdeen, Birmingham and London venues in a 2-way connection with headquarters in Ayalbagh, Agra, India
- i. drawing & painting and essay writing competitions were held for children across all age categories to promote a healthy environment, ecology and sustainability

### Financial review

#### Financial position

All funds owned by the charity are kept in a bank account under the charity's name.

### 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

1113327

#### Principal address

Stokenchurch Methodist Church  
The Common  
Buckinghamshire  
HP14 3TZ

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2021

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### Trustees

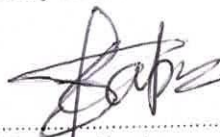
Dr S K Gautam  
Mr A Srivastav  
Mr S K Kapoor  
Mr A Srivastava  
Mr M Ohry  
Mr P Srivastava  
Mr U Srivastav

### Reference and administrative details

#### Independent Examiner

Mr Sandip Kumar  
Association of Chartered Certified Accountants  
Pinnacle  
Chartered Certified Accountants  
& Registered Auditors  
32 DeMontfort Street  
Leicester  
Leicestershire  
LE1 7GD

Approved by order of the board of trustees on ..... 31/1/2022 ..... and signed on its behalf by:

 31/1/2022

Mr S K Kapoor - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION**

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**Independent examiner's report to the trustees of THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION**

I report to the charity trustees on my examination of the accounts of THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION (the Trust) for the year ended 5 April 2021.

**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.



Mr Sandip Kumar  
Association of Chartered Certified Accountants  
Pinnacle  
Chartered Certified Accountants  
& Registered Auditors  
32 DeMontfort Street  
Leicester  
Leicestershire  
LE1 7GD

Date: 31/01/2022

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2021

		5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		27,783	185,138
Investment income	2	<u>369</u>	<u>589</u>
<b>Total</b>		28,152	185,727
 <b>EXPENDITURE ON</b>			
Raising funds	3	<u>25,379</u>	<u>10,032</u>
 <b>NET INCOME</b>		2,773	175,695
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>974,294</u>	<u>798,599</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>977,067</u></u>	<u><u>974,294</u></u>

The notes form part of these financial statements



# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

## BALANCE SHEET 5 APRIL 2021

	Notes	5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	758,257	758,257
<b>CURRENT ASSETS</b>			
Cash at bank		218,810	229,644
<b>CREDITORS</b>			
Amounts falling due within one year	7	(-)	(13,607)
<b>NET CURRENT ASSETS</b>		<u>218,810</u>	<u>216,037</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>977,067</u>	<u>974,294</u>
<b>NET ASSETS</b>		<u>977,067</u>	<u>974,294</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>977,067</u>	<u>974,294</u>
<b>TOTAL FUNDS</b>		<u>977,067</u>	<u>974,294</u>

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

.....  
Mr S K Kapoor - Trustee

The notes form part of these financial statements

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

### 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

	5.4.21	5.4.20
	£	£
Deposit account interest	<u>369</u>	<u>589</u>



# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021

## 3. RAISING FUNDS

Raising donations and legacies

5.4.21

5.4.20

£

£

25,379

10,032

Support costs

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted  
fund  
£

### INCOME AND ENDOWMENTS FROM

Donations and legacies

185,138

Investment income

589

Total

185,727

### EXPENDITURE ON

Raising funds

10,032

NET INCOME

175,695

### RECONCILIATION OF FUNDS

Total funds brought forward

798,599

TOTAL FUNDS CARRIED FORWARD

974,294

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021

## 6. TANGIBLE FIXED ASSETS

	Freehold property £
<b>COST</b>	
At 6 April 2020 and 5 April 2021	<u>758,257</u>
<b>NET BOOK VALUE</b>	
At 5 April 2021	<u>758,257</u>
At 5 April 2020	<u>758,257</u>

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

	5.4.21 £	5.4.20 £
Other creditors	<u>-</u>	<u>13,607</u>

## 8. LOANS

An analysis of the maturity of loans is given below:

	5.4.21 £	5.4.20 £
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>13,607</u>

## 9. MOVEMENT IN FUNDS

	At 6/4/19 £	Net movement in funds £	At 5/4/20 £
<b>Unrestricted funds</b>			
General fund	974,294	2,773	977,067
<b>TOTAL FUNDS</b>	<u>974,294</u>	<u>2,773</u>	<u>977,067</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,152	(25,379)	2,773
<b>TOTAL FUNDS</b>	<u>28,151</u>	<u>(25,379)</u>	<u>2,773</u>

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021

## 9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6/4/19 £	Net movement in funds £	At 5/4/20 £
<b>Unrestricted funds</b>			
General fund	798,599	175,695	974,294
<b>TOTAL FUNDS</b>	<u>798,599</u>	<u>175,695</u>	<u>974,294</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	185,727	(10,032)	175,695
<b>TOTAL FUNDS</b>	<u>185,727</u>	<u>(10,032)</u>	<u>175,695</u>

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

	At 6/4/19 £	Net movement in funds £	At 5/4/21 £
<b>Unrestricted funds</b>			
General fund	798,599	178,468	977,067
<b>TOTAL FUNDS</b>	<u>798,599</u>	<u>178,468</u>	<u>977,067</u>

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	213,878	(35,410)	178,468
<b>TOTAL FUNDS</b>	<u>213,878</u>	<u>(35,410)</u>	<u>178,468</u>

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021

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## 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

# THE (DAYALBAGH) RADHASOAMI SATSANG ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2021

	5.4.21 £	5.4.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	27,783	169,019
Donations	-	16,119
Gift aid	27,783	185,138
<b>Investment income</b>	369	589
Deposit account interest	28,152	185,727
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Support costs</b>		
Management	900	-
Accountancy	648	293
Sundries	19,726	1,550
Establishment costs	21,274	1,843
<b>Finance</b>	-	500
Rates and water	1,323	1,424
Light and heat	931	1,105
Telephone	17	7
Postage and stationery	407	-
Bank charges	2,678	3,036
<b>Information technology</b>	1,427	5,784
Repairs and renewals	25,379	10,032
<b>Total resources expended</b>	2,773	175,695
<b>Net income</b>		

This page does not form part of the statutory financial statements.