

REGISTERED COMPANY NUMBER: 1156785 (England and Wales)
REGISTERED CHARITY NUMBER:

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

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for the Year Ended 31 March 2021**

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ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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

Significant activities

With the HS2 relocation package on the 30/08/2017 the sum of £650,000 was paid to the solicitor for the purchase of Trinity Methodist Church. Since then an additional £478,657 has been spent towards the new building and relocation. The figure of £1,128,657 is reflected in the freehold property balance.

The trustees can confirm that no further funds will be received in relation to the HS2 relocation package and that all funds received have now been spent on the relocation of the charity and as such the trustees can confirm that the HS2 relocation project is now completed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1156785 (England and Wales)

Registered Charity number

Registered office

321 Rookery Road
Handsworth
Birmingham
West Midlands
B21 9PR

Trustees

Dr Narendra Kumar Chairman
Dr Umesh Chandra Kathuria Trustee
Mrs Brij Bala Duggal Trustee
Mr Ravinder Renukunta Treasurer
Dr Purshottam Das Gupta Trustee
Mr Joginder Paul Sethi Trustee
Mr Vijay Kumar Trustee

Independent Examiner

Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

Approved by order of the board of trustees on 19 February 2022 and signed on its behalf by:

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Report of the Trustees
for the Year Ended 31 March 2021**

Dr Narendra Kumar - Trustee

**Independent Examiner's Report to the Trustees of
Arya Samaj (Vedic Mission) West Midlands**

Independent examiner's report to the trustees of Arya Samaj (Vedic Mission) West Midlands ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 K S Chawla F.C.C.A
A.C.C.A
Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

19 February 2022

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Statement of Financial Activities
for the Year Ended 31 March 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	27,136	36,529
Charitable activities	4		
HMRC Grant received		14,027	-
Investment income	3	246	97,025
Total		41,409	133,554
EXPENDITURE ON			
Charitable activities	5		
Repairs & Renewals		546	927
Cleaner		535	3,807
Donations and dakshinas		-	202
Water Rates		218	183
Professional & Consultant cost		-	12,580
Light & Heat		7,659	2,604
Telephone Exp.		819	741
Print, Post & Stationary		449	1,418
Wages and national insurance		16,422	18,500
Insurance		2,070	1,963
Bank Charges		-	5
Food & Drink		-	336
Sundry Cost		334	376
Sermons on radio		-	300
VVM, GMY and Charity Dinner Event		-	7,648
Aryan Voice publication		-	4,370
Independent Examiners Fee		480	480
Total		29,532	56,440
NET INCOME		11,877	77,114
RECONCILIATION OF FUNDS			
Total funds brought forward		1,243,054	1,165,940
TOTAL FUNDS CARRIED FORWARD		1,254,931	1,243,054

The notes form part of these financial statements

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Balance Sheet
31 March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	1,154,465	1,134,434
CURRENT ASSETS			
Debtors	11	-	7,508
Cash at bank and in hand		101,306	101,471
		101,306	108,979
CREDITORS			
Amounts falling due within one year	12	(840)	(359)
NET CURRENT ASSETS		100,466	108,620
TOTAL ASSETS LESS CURRENT LIABILITIES		1,254,931	1,243,054
NET ASSETS		1,254,931	1,243,054
FUNDS	13		
Unrestricted funds		1,254,931	1,243,054
TOTAL FUNDS		1,254,931	1,243,054

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

Balance Sheet - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 February 2022 and were signed on its behalf by:

Dr Narendra Kumar - Trustee

The notes form part of these financial statements

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations & Daan Patra	21,866	26,074
Vedic Marriage Sacrament Cerom	4,055	7,560
Subscriptions	1,215	1,180
Day Care Centre, Grant etc.	-	1,715
	<u>27,136</u>	<u>36,529</u>

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Rent (Women's Help Centre)	-	280
HS2 Relocation Funds	-	96,600
Deposit account interest	246	145
	<u>246</u>	<u>97,025</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Activity		
HMRC Grants & Gift Aid HMRC Grant received	14,027	-
	<u>14,027</u>	<u>-</u>

Grants received, included in the above, are as follows:

2021	2020
£	£
<u>£</u>	<u>£</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Repairs & Renewals	546	-	546
Cleaner	535	-	535
Water Rates	218	-	218
Light & Heat	7,659	-	7,659
Telephone Exp.	819	-	819
Print, Post & Stationary	449	-	449
Wages and national insurance	16,422	-	16,422
Insurance	2,070	-	2,070
Sundry Cost	334	-	334
Independent Examiners Fee	-	480	480
	<u>29,052</u>	<u>480</u>	<u>29,532</u>

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. SUPPORT COSTS

	Governance costs £
Independent Examiners Fee	480
	<u><u> </u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	16,422	18,500
	<u><u>16,422</u></u>	<u><u>18,500</u></u>

The average monthly number of employees during the year was as follows:

<u><u>2021</u></u>	<u><u>2020</u></u>
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No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,529
Investment income	97,025
Total	<u>133,554</u>
 EXPENDITURE ON	
Charitable activities	
Repairs & Renewals	927
Cleaner	3,807
Donations and dakshinas	202
Water Rates	183
Professional & Consultant cost	12,580
Light & Heat	2,604
Telephone Exp.	741
Print, Post & Stationary	1,418
Wages and national insurance	18,500

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Insurance	1,963
Bank Charges	5
Food & Drink	336
Sundry Cost	376
Sermons on radio	300
VVM, GMY and Charity Dinner Event	7,648
Aryan Voice publication	4,370
Independent Examiners Fee	480
Total	56,440
NET INCOME	77,114

RECONCILIATION OF FUNDS

Total funds brought forward	1,165,940
TOTAL FUNDS CARRIED FORWARD	1,243,054

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	1,108,626	25,808	1,134,434
Additions	20,031	-	20,031
At 31 March 2021	1,128,657	25,808	1,154,465
NET BOOK VALUE			
At 31 March 2021	1,128,657	25,808	1,154,465
At 31 March 2020	1,108,626	25,808	1,134,434

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	-	7,508
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	(1)
Accrued expenses	840	360
	<u> </u>	<u> </u>
	840	359
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
Unrestricted funds			
General fund	1,243,054	11,877	1,254,931
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,243,054	11,877	1,254,931
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,409	(29,532)	11,877
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	41,409	(29,532)	11,877
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At
	£	£	31.3.20
			£
Unrestricted funds			
General fund	1,165,940	77,114	1,243,054
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,165,940	77,114	1,243,054
	<u> </u>	<u> </u>	<u> </u>

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,554	(56,440)	77,114
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>133,554</u>	<u>(56,440)</u>	<u>77,114</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,165,940	88,991	1,254,931
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,165,940</u>	<u>88,991</u>	<u>1,254,931</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 £
Unrestricted funds			
General fund	174,963	(85,972)	88,991
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>174,963</u>	<u>(85,972)</u>	<u>88,991</u>

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Daan Patra	21,866	26,074
Vedic Marriage Sacrament Cerom	4,055	7,560
Subscriptions	1,215	1,180
Day Care Centre, Grant etc.	-	1,715
	<hr/>	<hr/>
	27,136	36,529
Investment income		
Rent (Women's Help Centre)	-	280
HS2 Relocation Funds	-	96,600
Deposit account interest	246	145
	<hr/>	<hr/>
	246	97,025
Charitable activities		
HMRC Grants & Gift Aid	14,027	-
	<hr/>	<hr/>
Total incoming resources	41,409	133,554
EXPENDITURE		
Charitable activities		
Wages	16,422	18,500
Water rates	218	183
Insurance	2,070	1,963
Light and heat	7,659	2,604
Telephone	819	741
Postage and stationery	449	1,418
Aryan Voice publication	-	4,670
Sundries	869	4,183
Misc. Others	-	20,564
Donations and dakshinas	-	202
Repairs renewals & maintenance	546	927
	<hr/>	<hr/>
	29,052	55,955
Support costs		
Other		
Sundries	-	5
Governance costs		
Independent Examiners Fee	480	480

This page does not form part of the statutory financial statements

ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
Total resources expended	<u>29,532</u>	<u>56,440</u>
Net income	<u>11,877</u>	<u>77,114</u>

This page does not form part of the statutory financial statements