

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

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**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 2022**

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# **ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

## **Report of the Trustees for the Year Ended 31 March 2022**

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 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**

#### **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 £507,344 has been spent towards the new building and relocation. The figure of £1,157,344 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 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 October 2022 and signed on its behalf by:

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Report of the Trustees  
for the Year Ended 31 March 2022**

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 2022.

**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 October 2022

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	<b>26,491</b>	27,136
<b>Charitable activities</b>	4		
HMRC Grant received		<b>6,827</b>	14,027
Investment income	3	<b>247</b>	246
<b>Total</b>		<b>33,565</b>	41,409
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Repairs & Renewals		<b>870</b>	546
Cleaner		<b>1,211</b>	535
Water Rates		<b>236</b>	218
Light & Heat		<b>1,193</b>	7,659
Telephone Exp.		<b>1,172</b>	819
Print, Post & Stationary		<b>1,741</b>	449
Wages and national insurance		<b>18,334</b>	16,422
Insurance		<b>2,187</b>	2,070
Food & Drink		<b>1,777</b>	-
Sundry Cost		<b>140</b>	334
VVM, GMY and Charity Dinner Event		<b>160</b>	-
Aryan Voice publication		<b>2,708</b>	-
Independent Examiners Fee		<b>1,560</b>	480
<b>Total</b>		<b>33,289</b>	29,532
<b>NET INCOME</b>		<b>276</b>	11,877
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>1,254,931</b>	1,243,054
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,255,207</b>	1,254,931

The notes form part of these financial statements

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Balance Sheet  
31 March 2022**

	Notes	<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	10	<b>1,183,152</b>	1,154,465
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<b>73,855</b>	101,306
<b>CREDITORS</b>			
Amounts falling due within one year	11	<b>(1,800)</b>	(840)
<b>NET CURRENT ASSETS</b>		<b>72,055</b>	100,466
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,255,207</b>	1,254,931
<b>NET ASSETS</b>		<b>1,255,207</b>	1,254,931
<b>FUNDS</b>	12		
Unrestricted funds		<b>1,255,207</b>	1,254,931
<b>TOTAL FUNDS</b>		<b>1,255,207</b>	1,254,931

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 2022**

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 October 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 2022

#### 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

	2022	2021
	£	£
Donations & Daan Patra	19,666	21,866
Vedic Marriage Sacrament Cerom	4,950	4,055
Subscriptions	1,875	1,215
	<hr/>	<hr/>
	26,491	27,136
	<hr/>	<hr/>

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**3. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Deposit account interest	<b>247</b>	246
	<u>          </u>	<u>          </u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2022</b>	2021
	£	£
HMRC Grants & Gift Aid      Activity HMRC Grant received	<b>6,827</b>	14,027
	<u>          </u>	<u>          </u>

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

<b>2022</b>	2021
£	£
<u>          </u>	<u>          </u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Repairs & Renewals	<b>870</b>	-	<b>870</b>
Cleaner	<b>1,211</b>	-	<b>1,211</b>
Water Rates	<b>236</b>	-	<b>236</b>
Light & Heat	<b>1,193</b>	-	<b>1,193</b>
Telephone Exp.	<b>1,172</b>	-	<b>1,172</b>
Print, Post & Stationary	<b>1,741</b>	-	<b>1,741</b>
Wages and national insurance	<b>18,334</b>	-	<b>18,334</b>
Insurance	<b>2,187</b>	-	<b>2,187</b>
Food & Drink	<b>1,777</b>	-	<b>1,777</b>
Sundry Cost	<b>140</b>	-	<b>140</b>
VVM, GMY and Charity Dinner Event	<b>160</b>	-	<b>160</b>
Aryan Voice publication	<b>2,708</b>	-	<b>2,708</b>
Independent Examiners Fee	<b>-</b>	<b>1,560</b>	<b>1,560</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>31,729</b>	<b>1,560</b>	<b>33,289</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**6. SUPPORT COSTS**

	Governance costs £
Independent Examiners Fee	<b><u>1,560</u></b>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**8. STAFF COSTS**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b><u>18,334</u></b>	<u>16,422</u>
	<b><u>18,334</u></b>	<u>16,422</u>

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

<b><u>2022</u></b>	<u>2021</u>
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No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	27,136
<b>Charitable activities</b>	
HMRC Grant received	14,027
Investment income	<u>246</u>
<b>Total</b>	<b>41,409</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Repairs & Renewals	546
Cleaner	535
Water Rates	218
Light & Heat	7,659
Telephone Exp.	819
Print, Post & Stationary	449

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
Wages and national insurance	16,422
Insurance	2,070
Sundry Cost	334
Independent Examiners Fee	480
<b>Total</b>	<hr/> 29,532
<b>NET INCOME</b>	<hr/> 11,877

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	1,243,054
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> <hr/> 1,254,931

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021	<b>1,128,657</b>	<b>25,808</b>	<b>1,154,465</b>
Additions	<b>28,687</b>	<b>-</b>	<b>28,687</b>
	<hr/>	<hr/>	<hr/>
At 31 March 2022	<b>1,157,344</b>	<b>25,808</b>	<b>1,183,152</b>
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<b>1,157,344</b>	<b>25,808</b>	<b>1,183,152</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	1,128,657	25,808	1,154,465
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

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

	<b>2022</b>	2021
	<b>£</b>	£
Accrued expenses	<b>1,800</b>	840
	<u><u>1,800</u></u>	<u><u>840</u></u>

**12. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	<b>1,254,931</b>	<b>276</b>	<b>1,255,207</b>
	<u><u>1,254,931</u></u>	<u><u>276</u></u>	<u><u>1,255,207</u></u>
<b>TOTAL FUNDS</b>	<b>1,254,931</b>	<b>276</b>	<b>1,255,207</b>
	<u><u>1,254,931</u></u>	<u><u>276</u></u>	<u><u>1,255,207</u></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	<b>33,565</b>	<b>(33,289)</b>	<b>276</b>
	<u><u>33,565</u></u>	<u><u>(33,289)</u></u>	<u><u>276</u></u>
<b>TOTAL FUNDS</b>	<b>33,565</b>	<b>(33,289)</b>	<b>276</b>
	<u><u>33,565</u></u>	<u><u>(33,289)</u></u>	<u><u>276</u></u>

**Comparatives for movement in funds**

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

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**12. MOVEMENT IN FUNDS - continued**

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	41,409	(29,532)	11,877
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,409</u>	<u>(29,532)</u>	<u>11,877</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,243,054	12,153	1,255,207
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,243,054</u>	<u>12,153</u>	<u>1,255,207</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	74,974	(62,821)	12,153
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>74,974</u>	<u>(62,821)</u>	<u>12,153</u>

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**13. RELATED PARTY DISCLOSURES**

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

**ARYA SAMAJ (VEDIC MISSION) WEST MIDLANDS**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations & Daan Patra	<b>19,666</b>	21,866
Vedic Marriage Sacrament Cerom	<b>4,950</b>	4,055
Subscriptions	<b>1,875</b>	1,215
	<hr/> <b>26,491</b>	<hr/> 27,136
<b>Investment income</b>		
Deposit account interest	<b>247</b>	246
<b>Charitable activities</b>		
HMRC Grants & Gift Aid	<b>6,827</b>	14,027
	<hr/> <b>33,565</b>	<hr/> 41,409
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	<b>18,334</b>	16,422
Water rates	<b>236</b>	218
Insurance	<b>2,187</b>	2,070
Light and heat	<b>1,193</b>	7,659
Telephone	<b>1,172</b>	819
Postage and stationery	<b>1,741</b>	449
Aryan Voice publication	<b>2,708</b>	-
Sundries	<b>1,351</b>	869
Misc. Others	<b>1,937</b>	-
Repairs renewals & maintenance	<b>870</b>	546
	<hr/> <b>31,729</b>	<hr/> 29,052
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examiners Fee	<b>600</b>	480
Accountancy fees	<b>960</b>	-
	<hr/> <b>1,560</b>	<hr/> 480
Total resources expended	<hr/> <b>33,289</b>	<hr/> 29,532
<b>Net income</b>	<hr/> <b>276</b>	<hr/> 11,877

This page does not form part of the statutory financial statements