

## **Independent Examiner's Report to the Trustees of Guru Karshni Trust**

We report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 1 to 2.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

***Akshar & Company***

Akshar & Company  
Chartered Accountants  
221 Kenton Lane  
Kenton  
Harrow  
Middlesex HA3 8RP

24 March 2023



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Guru Karshni Trust

1176011

## Receipts and payments accounts

CC16a

For the period  
from

01/04/2021


To

31/03/2022

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations, legacies and grants	52,000	-	-	52,000	68,500
Interest on Deposit Account	10	-	-	10	8
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>52,010</b>	<b>-</b>	<b>-</b>	<b>52,010</b>	<b>68,508</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>52,010</b>	<b>-</b>	<b>-</b>	<b>52,010</b>	<b>68,508</b>
<b>A3 Payments</b>					
Cost of Charitable Activities	40,000	-	-	40,000	65,500
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>65,500</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>65,500</b>
<b>Net of receipts/(payments)</b>	<b>12,010</b>	<b>-</b>	<b>-</b>	<b>12,010</b>	<b>3,008</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>11,021</b>	<b>-</b>	<b>-</b>	<b>11,021</b>	<b>8,013</b>
<b>Cash funds this year end</b>	<b>23,031</b>	<b>-</b>	<b>-</b>	<b>23,031</b>	<b>11,021</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Deposit Account	23,031	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>23,031</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B2 Other monetary assets</b>	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			Dhruv Raheja	24/03/2023