

Vidya Jyoti

England & Wales · Charity number 1189686

Details

Other names	VIDYA JYOTI INDIA
Status	Registered
Legal form	CIO
Registered	2020-05-27
Register	View on the Charity Commission register

Contact

Address 32 Bennetts Avenue
Greenford
UB6 8AU

Phone 07765529399

Email info@vidya-jyoti.org

Website vidya-jyoti.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:1) TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN INDIA AND THE UK, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING SUPPLEMENTARY SCHOOLS OFFERING EDUCATION IN LITERACY, NUMERACY, ENGLISH, HINDI, THE HINDU RELIGION AND SUCH OTHER SUBJECTS OF EDUCATIONAL VALUE AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE AND PROVIDING OPPORTUNITIES FOR THE TRAINING AND DEVELOPMENT OF SCHOOL STAFF. 2) THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP AMONG DEPRIVED RURAL COMMUNITIES IN INDIA BY PROVIDING VOCATIONAL TRAINING AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT AND BY PROVIDING ITEMS AND SERVICES TO INDIVIDUALS IN NEED.3) THE PRESERVATION AND PROTECTION OF GOOD HEALTH IN DEPRIVED RURAL COMMUNITIES IN INDIA BY PROVIDING HYGIENE PRODUCTS, ACCESS TO REGULAR HEALTH CHECKS FOR CHILDREN WITH SUPPORT FROM PAEDIATRICIANS, OPTOMETRISTS AND DENTISTS AND ACCESS TO APPROPRIATE MEDICAL TREATMENT IN CASES OF SERIOUS ILL HEALTH.

Activities: This charity is engaged in the advancement of education of poor children in rural areas of India. We also provide adolescent girls with hygiene kits and free health assessments where they cannot afford it. In the UK we engage with charities who cater for people with learning disabilities and we support other charitable organisations with donations of food, clothing and children's toys.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** OVERSEAS
- India
- Ealing

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,707	£149,978	-	-
2023-12-31	£99,002	£81,664	-	-
2022-12-31	£130,064	£75,875	-	-
2021-12-31	£128,803	£78,907	-	-
2020-12-31	£67,941	£24,530	-	-

Trustees

Name	Role	Appointed
Dr Pamela Kaushal	Chair	2020-02-09
ANGELA BHARDWAJ		2020-02-09
Chander Kishore Kaushal		2020-02-09
Parminder Kumar Bajaj ACA		2021-06-07
VISHAL BHARDWAJ		2020-02-09

Vidya Jyoti

England & Wales - Charity number 1189686

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Vidya Jyoti

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Vidya Jyoti

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for the Year Ended 31 December 2024

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Vidya Jyoti

Report of the Trustees **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 objective of the charity are:

- o To advance education for the public benefit in India, Africa and the UK
- o The prevention or relief of poverty or financial hardship among deprived rural communities.
- o The preservation and protection of good health in deprived rural communities

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The principal source of income during the year was donations from the public. The trustees are grateful for the continued support from donors which has enabled the charity to deliver its projects effectively.

During the year, the charity continued to support water and education projects across Africa and Asia, with a particular focus on the Ghana Water Project and Cambodia Water Project. These initiatives provided access to clean and safe drinking water for rural communities, helping to reduce the prevalence of waterborne diseases and improve daily living conditions. The water programme was also expanded into Nigeria during this period, where the charity funded the construction of new boreholes and community water systems in areas facing severe water scarcity.

In addition, educational development was centred around the establishment of IT laboratories in regions of Ghana where children had never previously used computers, providing them with vital digital literacy skills and access to modern learning resources.

The charity also devoted significant resources to assisting indigent patients who were unable to afford essential medical care, including kidney dialysis, cancer treatments, and corrective procedures for heart defects. These interventions provided critical support to vulnerable individuals and families facing severe financial hardship.

The trustees are encouraged by the tangible improvements in community health, hygiene, and educational participation resulting from these projects and remain committed to expanding the charity's reach to more communities in need

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

1189686

Principal address

32 Bennetts Avenue
Greenford
Middlesex
UB6 8AU

Trustees

Mr C K Kaushal
Ms A Bhardwaj
Mr V Bhardwaj
Dr P Kaushal
Mr P Bajaj

Vidya Jyoti

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Approved by order of the board of trustees on 9 October 2025 and signed on its behalf by:



Dr P Kaushal - Trustee

**Independent Examiner's Report to the Trustees of
Vidya Jyoti**

Independent examiner's report to the trustees of Vidya Jyoti

I report to the charity trustees on my examination of the accounts of Vidya Jyoti (the Trust) for the year ended 31 December 2024.

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.



Ashok Patel ACA

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

9 October 2025

Vidya Jyoti

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
Income and endowments from			
Donations and legacies		<u>124,707</u>	<u>99,002</u>
Expenditure on			
Charitable activities			
Donations		150,492	81,220
Other		<u>(514)</u>	<u>444</u>
Total		<u>149,978</u>	<u>81,664</u>
NET INCOME/(EXPENDITURE)		(25,271)	17,338
Reconciliation of funds			
Total funds brought forward		164,834	147,496
Total funds carried forward		<u><u>139,563</u></u>	<u><u>164,834</u></u>

The notes form part of these financial statements

Vidya Jyoti
Balance Sheet
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
Current assets			
Cash at bank		140,077	165,348
Creditors			
Amounts falling due within one year	3	(514)	(514)
Net current assets		<u>139,563</u>	<u>164,834</u>
Total assets less current liabilities		<u>139,563</u>	<u>164,834</u>
NET ASSETS		<u>139,563</u>	<u>164,834</u>
Funds			
Unrestricted funds	4	<u>139,563</u>	<u>164,834</u>
Total funds		<u>139,563</u>	<u>164,834</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 October 2025 and were signed on its behalf by:



Dr P Kaushal - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2024

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.

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. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Vidya Jyoti

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. Creditors: amounts falling due within one year

	31.12.24	31.12.23
	£	£
Other creditors	<u>514</u>	<u>514</u>

4. Movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	164,834	(25,271)	139,563
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>164,834</u>	<u>(25,271)</u>	<u>139,563</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,707	(149,978)	(25,271)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>124,707</u>	<u>(149,978)</u>	<u>(25,271)</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	147,496	17,338	164,834
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>147,496</u>	<u>17,338</u>	<u>164,834</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,002	(81,664)	17,338
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>99,002</u>	<u>(81,664)</u>	<u>17,338</u>

Vidya Jyoti

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

4. Movement in funds - continued

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	147,496	(7,933)	139,563
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>147,496</u>	<u>(7,933)</u>	<u>139,563</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	223,709	(231,642)	(7,933)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>223,709</u>	<u>(231,642)</u>	<u>(7,933)</u>

5. Related party disclosures

There were no related party transactions for the year ended 31 December 2024.

Vidya Jyoti

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Income and endowments		
Donations and legacies		
One off donations	13,467	3,425
Regular donations	95,292	78,709
Gift aid	<u>15,948</u>	<u>16,868</u>
	<u>124,707</u>	<u>99,002</u>
Total incoming resources	124,707	99,002
Expenditure		
Charitable activities		
Food donations	-	6,713
Hygiene kit donations	-	778
Ghana Water Project	59,086	43,288
Africa School Project & IT labs	4,618	3,991
Donations to other charities	-	8,201
Africa Training Centre	-	5,056
Sierra Leone Water Project	-	13,193
Yoga Training	996	-
Africa Medical Expenses	36,142	-
Africa water project & health services	27,835	-
Cambodia Water Project	<u>20,815</u>	<u>-</u>
	149,492	81,220
Support costs		
Finance		
Bank charges	42	-
Governance costs		
Accountancy and legal fees	<u>444</u>	<u>444</u>
Total resources expended	<u>149,978</u>	<u>81,664</u>
Net (expenditure)/income	<u>(25,271)</u>	<u>17,338</u>

This page does not form part of the statutory financial statements

Vidya Jyoti

England & Wales - Charity number 1189686

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023

for

Vidya Jyoti

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Vidya Jyoti

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for the Year Ended 31 December 2023

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Vidya Jyoti

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 objective of the charity are:

- o To advance education for the public benefit in India, Africa and the UK
- o The prevention or relief of poverty or financial hardship among deprived rural communities.
- o The preservation and protection of good health in deprived rural communities

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The principle source of funds were from donations from the public.

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

1189686

Principal address

32 Bennetts Avenue
Greenford
Middlesex
UB6 8AU

Trustees

Mr C K Kaushal
Ms A Bhardwaj
Mr V Bhardwaj
Dr P Kaushal
Mr P Bajaj

Independent Examiner

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Approved by order of the board of trustees on 26 April 2024 and signed on its behalf by:

Dr P Kaushal - Trustee

**Independent Examiner's Report to the Trustees of
Vidya Jyoti**

Independent examiner's report to the trustees of Vidya Jyoti

I report to the charity trustees on my examination of the accounts of Vidya Jyoti (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.



Ashok Patel ACA

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

26 April 2024

Vidya Jyoti

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		99,002	130,064
		<hr/>	<hr/>
Expenditure on			
Charitable activities			
Donations		81,220	75,455
Other		444	420
		<hr/>	<hr/>
Total		81,664	75,875
		<hr/>	<hr/>
NET INCOME		17,338	54,189
Reconciliation of funds			
Total funds brought forward		147,496	93,307
		<hr/>	<hr/>
Total funds carried forward		164,834	147,496
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Vidya Jyoti

Balance Sheet
31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
Current assets			
Cash at bank		165,348	147,916
Creditors			
Amounts falling due within one year	3	(514)	(420)
Net current assets		<u>164,834</u>	<u>147,496</u>
Total assets less current liabilities		164,834	147,496
NET ASSETS		<u>164,834</u>	<u>147,496</u>
Funds			
Unrestricted funds	4	<u>164,834</u>	<u>147,496</u>
Total funds		<u>164,834</u>	<u>147,496</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2024 and were signed on its behalf by:



Dr P Kaushal - Trustee

The notes form part of these financial statements

Vidya Jyoti

Balance Sheet
31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
Current assets			
Cash at bank		165,348	147,916
Creditors			
Amounts falling due within one year	3	(514)	(420)
Net current assets		<u>164,834</u>	<u>147,496</u>
Total assets less current liabilities		164,834	147,496
NET ASSETS		<u>164,834</u>	<u>147,496</u>
Funds	4		
Unrestricted funds		164,834	147,496
Total funds		<u>164,834</u>	<u>147,496</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2024 and were signed on its behalf by:

Dr P Kaushal - Trustee

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.

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. 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.

Vidya Jyoti

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. Creditors: amounts falling due within one year

	31.12.23	31.12.22
	£	£
Other creditors	514	420
	<u>514</u>	<u>420</u>

4. Movement in funds

	At 1/1/23	Net movement in funds	At
	£	£	31/12/23
			£
Unrestricted funds			
General fund	147,496	17,338	164,834
	<u>147,496</u>	<u>17,338</u>	<u>164,834</u>
TOTAL FUNDS	<u>147,496</u>	<u>17,338</u>	<u>164,834</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	99,002	(81,664)	17,338
	<u>99,002</u>	<u>(81,664)</u>	<u>17,338</u>
TOTAL FUNDS	<u>99,002</u>	<u>(81,664)</u>	<u>17,338</u>

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At
	£	£	31/12/22
			£
Unrestricted funds			
General fund	93,307	54,189	147,496
	<u>93,307</u>	<u>54,189</u>	<u>147,496</u>
TOTAL FUNDS	<u>93,307</u>	<u>54,189</u>	<u>147,496</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	130,064	(75,875)	54,189
	<u>130,064</u>	<u>(75,875)</u>	<u>54,189</u>
TOTAL FUNDS	<u>130,064</u>	<u>(75,875)</u>	<u>54,189</u>

Vidya Jyoti

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. Movement in funds - continued

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	93,307	71,527	164,834
TOTAL FUNDS	<u>93,307</u>	<u>71,527</u>	<u>164,834</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	229,066	(157,539)	71,527
TOTAL FUNDS	<u>229,066</u>	<u>(157,539)</u>	<u>71,527</u>

5. Related party disclosures

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

Vidya Jyoti

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Income and endowments		
Donations and legacies		
One off donations	3,425	24,838
Regular donations	78,709	79,871
Gift aid	16,868	25,355
	<u>99,002</u>	<u>130,064</u>
Total incoming resources	99,002	130,064
Expenditure		
Charitable activities		
Food donations	6,713	37,786
Hygiene kit donations	778	-
UK donations	-	191
Africa water project	43,288	33,580
Ukraine	-	2,000
Africa School Project	3,991	1,898
Donations to other charities	8,201	-
Africa Training Centre	5,056	-
Sierra Leone Water Project	13,193	-
	<u>81,220</u>	<u>75,455</u>
Support costs		
Governance costs		
Accountancy and legal fees	444	420
	<u>81,664</u>	<u>75,875</u>
Total resources expended	81,664	75,875
Net income	<u>17,338</u>	<u>54,189</u>

This page does not form part of the statutory financial statements

Vidya Jyoti

England & Wales - Charity number 1189686

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Vidya Jyoti

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Vidya Jyoti

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Vidya Jyoti

Report of the Trustees for the Year Ended 31 December 2022

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

Objectives and aims

The objective of the charity are:

- o To advance education for the public benefit in India, Africa and the UK
- o The prevention or relief of poverty or financial hardship among deprived rural communities.
- o The preservation and protection of good health in deprived rural communities

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The principle source of funds were from donations from the public.

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

1189686

Principal address

32 Bennetts Avenue
Greenford
Middlesex
UB6 8AU

Trustees

Mr C K Kaushal
Ms A Bhardwaj
Mr V Bhardwaj
Dr P Kaushal
Mr P Bajaj

Independent Examiner

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Approved by order of the board of trustees on 15 September 2023 and signed on its behalf by:

Dr P Kaushal - Trustee

**Independent Examiner's Report to the Trustees of
Vidya Jyoti**

Independent examiner's report to the trustees of Vidya Jyoti

I report to the charity trustees on my examination of the accounts of Vidya Jyoti (the Trust) for the year ended 31 December 2022.

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.



Ashok Patel ACA

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

15 September 2023

Vidya Jyoti

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
Income and endowments from			
Donations and legacies		<u>130,064</u>	<u>128,803</u>
Expenditure on			
Charitable activities			
Donations		75,455	69,790
Teachers salaries		-	8,757
Other		<u>420</u>	<u>360</u>
Total		<u>75,875</u>	<u>78,907</u>
NET INCOME		54,189	49,896
Reconciliation of funds			
Total funds brought forward		93,307	43,411
Total funds carried forward		<u><u>147,496</u></u>	<u><u>93,307</u></u>

The notes form part of these financial statements

Vidya Jyoti

Balance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
Current assets			
Cash at bank		147,916	94,017
Creditors			
Amounts falling due within one year	3	(420)	(710)
Net current assets		<u>147,496</u>	<u>93,307</u>
Total assets less current liabilities		147,496	93,307
NET ASSETS		<u>147,496</u>	<u>93,307</u>
Funds	4		
Unrestricted funds		<u>147,496</u>	<u>93,307</u>
Total funds		<u>147,496</u>	<u>93,307</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 September 2023 and were signed on its behalf by:



Dr P Kaushal - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2022

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.

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. Trustees' remuneration and benefits

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

Trustees' expenses

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

Vidya Jyoti

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

3. Creditors: amounts falling due within one year

	31.12.22	31.12.21
	£	£
Other creditors	420	710
	<u>420</u>	<u>710</u>

4. Movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	93,307	54,189	147,496
	<u>93,307</u>	<u>54,189</u>	<u>147,496</u>
TOTAL FUNDS	<u>93,307</u>	<u>54,189</u>	<u>147,496</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	130,064	(75,875)	54,189
	<u>130,064</u>	<u>(75,875)</u>	<u>54,189</u>
TOTAL FUNDS	<u>130,064</u>	<u>(75,875)</u>	<u>54,189</u>

Comparatives for movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	43,411	49,896	93,307
	<u>43,411</u>	<u>49,896</u>	<u>93,307</u>
TOTAL FUNDS	<u>43,411</u>	<u>49,896</u>	<u>93,307</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	128,803	(78,907)	49,896
	<u>128,803</u>	<u>(78,907)</u>	<u>49,896</u>
TOTAL FUNDS	<u>128,803</u>	<u>(78,907)</u>	<u>49,896</u>

Vidya Jyoti

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

4. **Movement in funds - continued**

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	43,411	104,085	147,496
TOTAL FUNDS	<u>43,411</u>	<u>104,085</u>	<u>147,496</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	258,867	(154,782)	104,085
TOTAL FUNDS	<u>258,867</u>	<u>(154,782)</u>	<u>104,085</u>

5. **Related party disclosures**

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

Vidya Jyoti

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Income and endowments		
Donations and legacies		
One off donations	24,838	19,729
Regular donations	79,871	88,752
Gift aid	25,355	20,322
	<u>130,064</u>	<u>128,803</u>
Total incoming resources	130,064	128,803
Expenditure		
Charitable activities		
Food donations	37,786	44,071
Hygiene kit donations	-	1,036
Blanket donations	-	3,129
Teachers salaries and training - India	-	8,757
UK donations	191	3,039
Africa water project	33,580	5,035
Donation for assets	-	13,480
Ukraine	2,000	-
Africa Computers	1,898	-
	<u>75,455</u>	<u>78,547</u>
Support costs		
Governance costs		
Accountancy and legal fees	420	360
Total resources expended	<u>75,875</u>	<u>78,907</u>
Net income	<u>54,189</u>	<u>49,896</u>

This page does not form part of the statutory financial statements

Vidya Jyoti

England & Wales - Charity number 1189686

Accounts

REGISTERED CHARITY NUMBER: 1189686

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021

for
Vidya Jyoti

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Yidya Jyoti

Contents of the Financial Statements
for the Year Ended 31 December 2021

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Vidya Jyoti

Report of the Trustees
for the Year Ended 31 December 2021

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

The objective of the charity are:

- o To advance education for the public benefit in India and the UK
- o The prevention or relief of poverty or financial hardship among deprived rural communities.
- o The preservation and protection of good health in deprived rural communities

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The principle source of funds were from donations from the public.

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

1189686

Principal address

32 Bennetts Avenue
Greenford
Middlesex
UB6 8AU

Trustees

Ms E Lubos (resigned 7/6/2021)
Mr C K Kaushal
Ms A Bhardwaj
Mr V Bhardwaj
Dr P Kaushal
Mr P Bajaj (appointed 7/6/2021)

Independent Examiner

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Vidya Jyoti

Report of the Trustees
for the Year Ended 31 December 2021

Approved by order of the board of trustees on 27 October 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Dr P Kaushal', with a long horizontal stroke extending to the right.

Dr P Kaushal - Trustee

**Independent Examiner's Report to the Trustees of
Vidya Jyoti**

Independent examiner's report to the trustees of Vidya Jyoti

I report to the charity trustees on my examination of the accounts of Vidya Jyoti (the Trust) for the year ended 31 December 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.

Ashok Patel ACA
Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

27 October 2022

Vidya Jyoti

Statement of Financial Activities
for the Year Ended 31 December 2021

		Year Ended 31/12/21 Unrestricted fund £	Period 27/5/20 to 31/12/20 Total funds £
Income and endowments from	Notes		
Donations and legacies		128,803	67,941
Expenditure on			
Charitable activities			
Donations		68,235	20,591
Teachers salaries		8,757	3,295
Other		1,915	644
Total		<u>78,907</u>	<u>24,530</u>
NET INCOME		49,896	43,411
Reconciliation of funds			
Total funds brought forward		43,411	-
Total funds carried forward		<u>93,307</u>	<u>43,411</u>

The notes form part of these financial statements

Vidya Jyoti

Balance Sheet
31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
Current assets			
Debtors	4	-	2,573
Cash at bank		94,017	41,188
		<u>94,017</u>	<u>43,761</u>
Creditors			
Amounts falling due within one year	5	(710)	(350)
		<u>93,307</u>	<u>43,411</u>
Net current assets			
		93,307	43,411
Total assets less current liabilities		93,307	43,411
NET ASSETS		<u>93,307</u>	<u>43,411</u>
Funds	6		
Unrestricted funds		93,307	43,411
Total funds		<u>93,307</u>	<u>43,411</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2022 and were signed on its behalf by:



Dr P Kaushal - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 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.

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. Trustees' remuneration and benefits

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

Trustees' expenses

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

Vidya Jyoti

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

3.	Comparatives for the statement of financial activities		Unrestricted fund £
	Income and endowments from		
	Donations and legacies		67,941
	Expenditure on		
	Charitable activities		
	Donations		20,591
	Teachers salaries		3,295
	Other		644
	Total		<u>24,530</u>
	NET INCOME		43,411
	Total funds carried forward		<u><u>43,411</u></u>
4.	Debtors: amounts falling due within one year	31.12.21 £	31.12.20 £
	Gift aid claim	-	2,573
		<u> </u>	<u> </u>
5.	Creditors: amounts falling due within one year	31.12.21 £	31.12.20 £
	Other creditors	710	350
		<u> </u>	<u> </u>
6.	Movement in funds		
		At 1/1/21	Net movement in funds
		£	£
	Unrestricted funds		At 31/12/21
	General fund	43,411	93,307
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>43,411</u>	<u>93,307</u>

Vidya Jyoti

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

6. 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	128,803	(78,907)	49,896
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>128,803</u>	<u>(78,907)</u>	<u>49,896</u>

Comparatives for movement in funds

	Net movement in funds £	At 31/12/20 £
Unrestricted funds		
General fund	43,411	43,411
	<hr/>	<hr/>
TOTAL FUNDS	<u>43,411</u>	<u>43,411</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,941	(24,530)	43,411
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>67,941</u>	<u>(24,530)</u>	<u>43,411</u>

Vidya Jyoti

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

7. **Related party disclosures**

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

Vidya Jyoti

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	Year Ended 31/12/21 £	Period 27/5/20 to 31/12/20 £
Income and endowments		
Donations and legacies		
One off donations	19,729	11,239
Regular donations	88,752	54,129
Gift aid	20,322	2,573
	<u>128,803</u>	<u>67,941</u>
Total incoming resources	128,803	67,941
Expenditure		
Charitable activities		
Food donations	44,071	15,730
Hygiene kit donations	1,036	1,275
Blanket donations	3,129	3,586
Teachers salaries and training - India	8,757	3,295
Charity Events UK	3,039	-
Africa water project	5,035	-
Donation for assets	13,480	-
	<u>78,547</u>	<u>23,886</u>
Support costs		
Management		
Postage, stationery and computer consumables	-	207
Finance		
Bank charges	-	87
Governance costs		
Accountancy and legal fees	360	350
	<u>78,907</u>	<u>24,530</u>
Total resources expended	78,907	24,530
Net income	<u>49,896</u>	<u>43,411</u>

This page does not form part of the statutory financial statements

Vidya Jyoti

England & Wales - Charity number 1189686

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Period
27 May 2020 to 31 December 2020

for

Vidya Jyoti India

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Vidya Jyoti India

Contents of the Financial Statements
for the Period 27 May 2020 to 31 December 2020

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Vidya Jyoti India

Report of the Trustees **for the Period 27 May 2020 to 31 December 2020**

The trustees present their report with the financial statements of the charity for the period 27 May 2020 to 31 December 2020. 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 objective of the charity are:

- o To advance education for the public benefit in India and the UK
- o The prevention or relief of poverty or financial hardship among deprived rural communities.
- o The preservation and protection of good health in deprived rural communities

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The principle source of funds were from donations from the public.

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

1189686

Principal address

32 Bennetts Avenue
Greenford
Middlesex
UB6 8AU

Trustees

Ms E Lubos (appointed 27/5/2020)
Mr C K Kaushal (appointed 27/5/2020)
Ms A Bhardwaj (appointed 27/5/2020)
Mr V Bhardwaj (appointed 27/5/2020)
Dr P Kaushal (appointed 27/5/2020)

Independent Examiner

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Approved by order of the board of trustees on 24 September 2021 and signed on its behalf by:

Dr P Kaushal - Trustee

**Independent Examiner's Report to the Trustees of
Vidya Jyoti India**

Independent examiner's report to the trustees of Vidya Jyoti India

I report to the charity trustees on my examination of the accounts of Vidya Jyoti India (the Trust) for the period 27 May 2020 to 31 December 2020.

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.

Ashok Patel ACA
Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

24 September 2021

Vidya Jyoti India

Statement of Financial Activities
for the Period 27 May 2020 to 31 December 2020

	Notes	Unrestricted fund £
Income and endowments from		
Donations and legacies		67,941
Expenditure on		
Charitable activities		
Donations		20,591
Teachers salaries		3,295
Other		644
Total		<u>24,530</u>
NET INCOME		<u>43,411</u>
Total funds carried forward		<u><u>43,411</u></u>

The notes form part of these financial statements

Vidya Jyoti India

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £
Current assets		
Debtors	3	2,573
Cash at bank		41,188
		<u>43,761</u>
Creditors		
Amounts falling due within one year	4	(350)
		<u>43,411</u>
Net current assets		<u>43,411</u>
Total assets less current liabilities		43,411
NET ASSETS		<u>43,411</u>
Funds	5	
Unrestricted funds		43,411
Total funds		<u>43,411</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2021 and were signed on its behalf by:

Dr P Kaushal - Trustee

Vidya Jyoti India

Notes to the Financial Statements **for the Period 27 May 2020 to 31 December 2020**

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.

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. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020.

3. Debtors: amounts falling due within one year

Gift Aid Claim

£
2,573

Vidya Jyoti India

Notes to the Financial Statements - continued
for the Period 27 May 2020 to 31 December 2020

4. Creditors: amounts falling due within one year

Other creditors	£ 350
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5. Movement in funds

	Net movement in funds £	At 31/12/20 £
Unrestricted funds		
General fund	43,411	43,411
TOTAL FUNDS	<u>43,411</u>	<u>43,411</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,941	(24,530)	43,411
TOTAL FUNDS	<u>67,941</u>	<u>(24,530)</u>	<u>43,411</u>

6. Related party disclosures

There were no related party transactions for the period ended 31 December 2020.

Vidya Jyoti India

Detailed Statement of Financial Activities
for the Period 27 May 2020 to 31 December 2020

	£
Income and endowments	
Donations and legacies	
One off donation	11,239
Regular donations	54,129
Gift aid	2,573
	<hr/>
	67,941
Total incoming resources	67,941
Expenditure	
Charitable activities	
Food donations	15,730
Hygiene kits donations	1,275
Blanket donations	3,586
Teacher salaries	3,295
	<hr/>
	23,886
Support costs	
Management	
Postage, stationery and computer consumables	207
Finance	
Bank charges	87
Governance costs	
Accountancy and legal fees	350
	<hr/>
Total resources expended	24,530
	<hr/>
Net income	43,411
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This page does not form part of the statutory financial statements