

REGISTERED CHARITY NUMBER: 1190910

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
HER LOHRI PROJECT

Jon Dawson & Company  
Unit C17, Kestrel Business Centre  
Colwick Industrial Estate  
Nottingham  
NG4 2JR

HER LOHRI PROJECT  
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for the Year Ended 31 March 2023

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## HER LOHRI PROJECT

### Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document dated 18 August 2020 and constitutes a charitable incorporated organisation.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190910

##### **Trustees**

Meena Hanspal  
Kalbindro Dhesi  
Ravinder Bilkhu  
Jaswinder Biant  
Sharanjeet Kaur

Approved by order of the board of trustees on 27 January 2024 and signed on its behalf by:



.....  
Meena Hanspal - Trustee

## HER LOHRI PROJECT

### Income and expenditure account for the Year Ended 31 March 2023

	Notes	Unrestricted funds		Unrestricted funds
		2023		2022
		£		£
<b>Income and endowments from</b>				
Donations receivable		7,914		6,120
Investment income	2	13		1
Total income		7,927		6,121
<b>Expenditure on</b>				
Charitable activities	3	6,607		1,340
Total expenditure		6,607		1,340
Net surplus of income over expenditure		1,320		4,781
<b>Reconciliation of funds</b>				
Unrestricted funds - general fund				
Balance 2 April 2022				
As previously reported		8,319		9,538
Prior year adjustment		-		- 6,000
As restated	4	8,319		3,538
Net surplus of income over expenditure		1,320		4,781
Balance 31 March 2023		9,639		8,319

# HER LOHRI PROJECT

Balance Sheet  
At 31 March 2023

	2023		2022
Current assets	£		£
Bank balances	9,639		8,319
	9,639		8,319
Unrestricted fund	9,639		8,319
	9,639		8,319

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2024 and were signed on its behalf by:



.....  
Meena Hanspal - Trustee

## HER LOHRI PROJECT

Notes to the Financial Statements  
for the Year Ended 31 March 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### Going concern

The financial statements have been prepared on the going concern basis. The trustees consider that there are no material threats to the ability of the charity to continue to operate for the foreseeable future.

#### 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### 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.

## HER LOHRI PROJECT

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

#### **2. TRUSTEES' REMUNERATION AND BENEFITS**

	Unrestricted funds		Unrestricted funds
	2023		2023
	£		£
Interest receivable	13		1

#### **3. CHARITABLE ACTIVITIES**

Grants made	6,607		1,340
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#### **4. PRIOR YEAR ADJUSTMENT**

The opening balance on the unrestricted fund as at 2 April 2021 has been adjusted in order to correct an error in respect of the charity's bank balances as stated in its financial statements for the year ended 1 April 2021.

#### **5. TRUSTEES REMUNERATION AND BENEFITS**

No trustee received any remuneration or other benefits for the period ended 31 March 2023, or for the year ended 31 March 2022.

No expenses were paid to trustees in respect of the period ended 31 March 2022 or the year ended 1 April 2022.