

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BRAMA TRUST**

**J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH**

BRAMA TRUST

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FOR THE YEAR ENDED 31 MARCH 2025**

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BRAMA TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

Brama Trust supports the community, including refugees, asylum seekers and disaster survivors with tailored resources and support.

Significant activities

Brama Trust supports their clients in socialisation and integration. This includes, but is not limited to social hubs, provision of sport, winter support, trips, tackling poverty, English language improvement, and combating isolation.

Public benefit

Brama Trust helps refugees to integrate and make value adding contributions to the local (Solihull) community, with support from key stakeholders.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees of Brama Trust are proud to have helped refugees and asylum seekers to improve their English language skills, integrate into the local community, and add value to the local area. We will continue our work in these core areas.

FINANCIAL REVIEW

Financial position

The Trust ended the financial year with a net surplus of £4.7k, a cash balance of £12.4k, with £7.2k of current liabilities. This is a robust financial position and looks set to continue into the 2025/26 financial year.

Reserves policy

The trustees consider that £500 of unrestricted reserves at any given time is a healthy given the scale of operations.

FUTURE PLANS

Brama Trust will look to strengthen operations in English language teaching, social integration, and look forward opportunities to help refugees secure employment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

Recruitment and appointment of new trustees

The trust looks for candidates within the local community who have a professional skillset that will enhance the wellbeing and quality of life for refugees and asylum seekers in the Solihull area. Once identified they are informally interviewed by the Chairperson to assess suitability, and if both parties are a good fit an invitation is extended to the candidate to join the board of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1204520

Principal address

119 Anglian Way
Coventry
CV3 1PE

BRAMA TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

O Meglinskaya
N Zaitseva
G Neumann
N Rozhin
K O'Hara

Independent Examiner

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Approved by order of the board of trustees on 23 September 2025 and signed on its behalf by:

G Neumann - Trustee

GARY NEUMANN



23/09/2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRAMA TRUST**

Independent examiner's report to the trustees of Brama Trust

I report to the charity trustees on my examination of the accounts of Brama Trust (the Trust) for the year ended 31 March 2025.

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.



James Cruse FCA, FCCA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

23 September 2025

BRAMA TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

				Year Ended 31.3.25 Total funds £	Period 30.8.23 to 31.3.24 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,998	-	1,998	3,346
Charitable activities	3				
Charitable activities		330	37,285	37,615	-
Total		2,328	37,285	39,613	3,346
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		-	4,578	4,578	-
Support costs		2,424	489	2,913	547
Other		1,465	25,992	27,457	-
Total		3,889	31,059	34,948	547
NET INCOME/(EXPENDITURE)		(1,561)	6,226	4,665	2,799
RECONCILIATION OF FUNDS					
Total funds brought forward		2,799	-	2,799	-
TOTAL FUNDS CARRIED FORWARD		1,238	6,226	7,464	2,799

The notes form part of these financial statements

BRAMA TRUST

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	8	-	2,309	2,309	-
Cash at bank		2,918	9,447	12,365	2,799
		<u>2,918</u>	<u>11,756</u>	<u>14,674</u>	<u>2,799</u>
CREDITORS					
Amounts falling due within one year	9	(1,680)	(5,530)	(7,210)	-
		<u>1,238</u>	<u>6,226</u>	<u>7,464</u>	<u>2,799</u>
NET CURRENT ASSETS					
		<u>1,238</u>	<u>6,226</u>	<u>7,464</u>	<u>2,799</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,238</u>	<u>6,226</u>	<u>7,464</u>	<u>2,799</u>
NET ASSETS					
		<u>1,238</u>	<u>6,226</u>	<u>7,464</u>	<u>2,799</u>
FUNDS	11				
Unrestricted funds				1,238	2,799
Restricted funds				6,226	-
TOTAL FUNDS				<u>7,464</u>	<u>2,799</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2025 and were signed on its behalf by:

G Neumann - Trustee

GARY NEUMANN



23/09/2025

The notes form part of these financial statements

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. DONATIONS AND LEGACIES

	Year Ended 31.3.25 £	Period 30.8.23 to 31.3.24 £
Donations	<u>1,998</u>	<u>3,346</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended	Period
		31.3.25	30.8.23
		£	to
	Activity		31.3.24
			£
Grants	Charitable activities	37,135	-
Charitable activities	Charitable activities	480	-
		37,615	-

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

	Year Ended	Period
	31.3.25	30.8.23
	£	to
		31.3.24
		£
Wolverhampton CC	9,990	-
Heart of England	1,500	-
ESC Lottery Fund	14,500	-
United by 2022 CHA IMR - Youth Project	5,145	-
Heart of England - Together in Solihull	2,000	-
Heart of England - Winter Support Fund	4,000	-
	37,135	-

4. CHARITABLE ACTIVITIES COSTS

	Direct	Support	
	Costs	costs (see	Totals
	£	note 5)	£
	£	£	
Charitable activities	4,578	-	4,578
Support costs	-	2,913	2,913
	4,578	2,913	7,491

BRAMA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Support costs	<u>1,233</u>	<u>1,680</u>	<u>2,913</u>

Support costs, included in the above, are as follows:

	Year Ended 31.3.25 Support costs £	Period 30.8.23 to 31.3.24 Total activities £
Insurance	628	547
Postage and stationery	605	-
Accountancy and legal fees	<u>1,680</u>	<u>-</u>
	<u>2,913</u>	<u>547</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the period ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the period ended 31 March 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>3,346</u>	<u>-</u>	<u>3,346</u>
EXPENDITURE ON			
Charitable activities			
Support costs	<u>547</u>	<u>-</u>	<u>547</u>
NET INCOME	<u>2,799</u>	<u>-</u>	<u>2,799</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,799</u>	<u>-</u>	<u>2,799</u>

BRAMA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>2,309</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 10)	<u>5,530</u>	<u>-</u>
Other creditors	<u>1,680</u>	<u>-</u>
	<u>7,210</u>	<u>-</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>5,530</u>	<u>-</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	2,799	(1,561)	1,238
Restricted funds			
ESC Lottery Fund	-	5,703	5,703
United by 2022 CHA IMR	-	234	234
Together in Solihull	-	2,150	2,150
WM Migration English for HK	-	(3,695)	(3,695)
Winter Support Fund	-	1,834	1,834
	<u>-</u>	<u>6,226</u>	<u>6,226</u>
TOTAL FUNDS	<u>2,799</u>	<u>4,665</u>	<u>7,464</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. 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	2,328	(3,889)	(1,561)
Restricted funds			
Wolverhampton CC	9,990	(9,990)	-
Heart of England	1,500	(1,500)	-
ESC Lottery Fund	14,500	(8,797)	5,703
United by 2022 CHA IMR	5,145	(4,911)	234
Together in Solihull	2,150	-	2,150
WM Migration English for HK	-	(3,695)	(3,695)
Winter Support Fund	4,000	(2,166)	1,834
	<u>37,285</u>	<u>(31,059)</u>	<u>6,226</u>
TOTAL FUNDS	<u>39,613</u>	<u>(34,948)</u>	<u>4,665</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.24 £
Unrestricted funds		
General fund	2,799	2,799
TOTAL FUNDS	<u>2,799</u>	<u>2,799</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,346	(547)	2,799
TOTAL FUNDS	<u>3,346</u>	<u>(547)</u>	<u>2,799</u>

UNRESTRICTED FUNDS

General Fund

Social hubs, trips, and any other expenditure deemed necessary to help local refugees.

11. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS

ESC Lottery Fund

Sports coaching.

United by 2022 CHA IMR

Youth support integration.

Together In Solihull

Trips.

WM Migration English for HK

English language teaching.

Winter Support Fund

Battle social isolation and poverty.

12. RELATED PARTY DISCLOSURES

One of the trustees of Brama Trust is also the Finance & HR Director of Family Care Trust. During the year Brama Trust paid £13,950 (2024: £Nil) to Family Care Trust for expenses. No outstanding balance remained at the year end.

13. COMPARATIVE RESULTS

The comparative figures relate to the prior period, which was the charity's first year of operation. As such, the current year's results reflect a full year of activity and more established operations, and may not be directly comparable with those of the previous period.