

Charity Number: 261363

**LONDON SEVASHARAM SANGHA**

**Trustees' Report and Financial Statement**

**For the year ended 31 March 2024**



**LONDON SEVASHRAM SANGHA**

**For the year ended 31 March 2024**

**Legal and administrative information**

**Status**

The charity is governed by constitution which provides for the election of the Executive Committee annually at the Annual General Meeting. Trustees are nominated in the UK and approved by the Bharat Sevashram Sangha Head Office in Calcutta.

**Trustees**

Mr Deepnarine Sukhu  
Mr Suresh Tewari  
Mrs Nandai Kowlessur  
Ms Dipika Ray Resigned June 2023  
Mr Swarup Das

**Charity Number**

261363

**Address**

99A Devonport Road  
Shepherds Bush  
London  
W12 8PB

**Accountant/Examiner**

S D Maharaj  
SDM Associates  
643 Garratt Lane  
London SW18 4SX

**Bankers**

TSB

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## **LONDON SEVASHRAM SANGHA**

### **Trustees report**

**For the year ended 31 March 2024**

### **Charitable objects**

The provision of a place of worship and promotion of Hindu religion and culture

### **Review of activities and achievements**

The activities of the ASHRAM continued during the year. These include the following:

Om Day Celebrations, Nagi Purnima, Durga Puja, Ramnowmie, Hanuaman Recitations, Janamashmi, Deepavali, Kali Puja, Laxsmi Puja, Saraswatie Puja, Ramayan Path and the inauguration of Ram Janmobhimi Mandir in Ayodya.

In addition there were several private Havan Functions. These activities were in connection with Mr S Chatterjee Shraddh, Indranie Biswas -memorial for father, Mr Hornsey – son of Mrs Sikha – Thread Ceremony, Mr J Sinha – death of father in law and Mr S Dutta & family - parents

### **Statement of Trustees responsibilities**

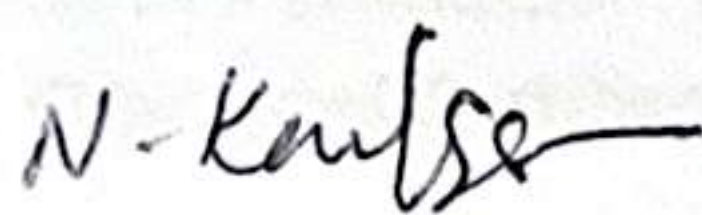
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity for the year and its incoming resources and expenses during the year. In preparing those financial statements the trustees are required to:

- . Select suitable accounting policies and the apply them consistently
- . Make judgments and estimates that are reasonable and prudent
- . State whether applicable accounting standards of commercial practice have been followed subject to any departures disclosed and explained in the financial statements; and
- . Prepare the financial statements on the financial basis unless it is inappropriate to presume The charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonably accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonably steps for the prevention and detection of fraud and other irregularities

The trustees recommend that SDM Associates remain in office until further notice

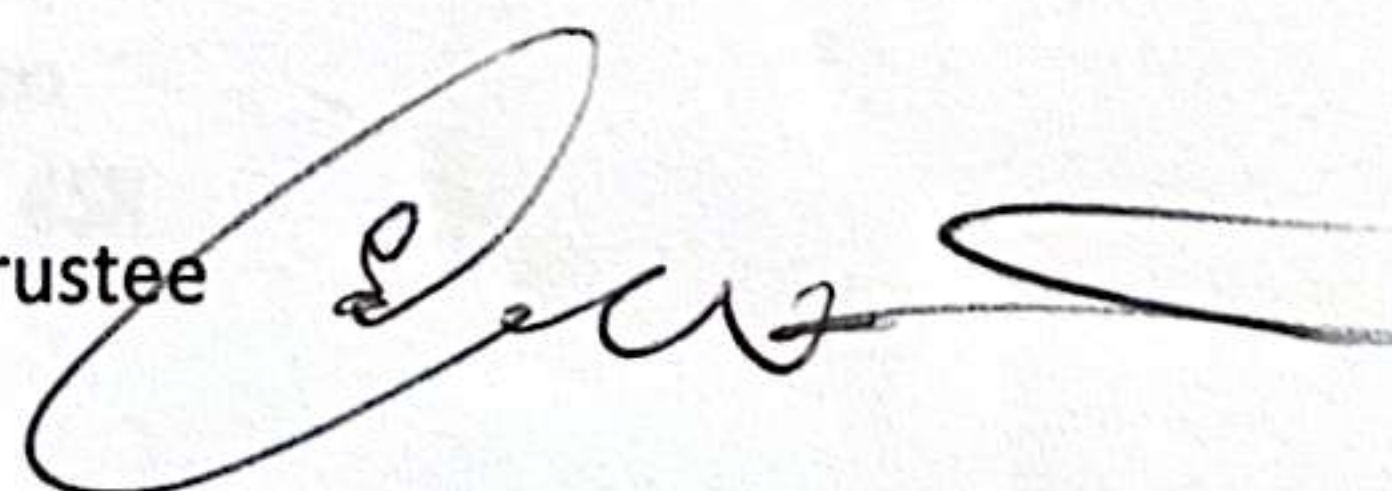
This report was approved by the trustees on .....24/11/24.....



Trustee

NAMDAI KOWLESSUR

Trustee



S. TEWARI



## **LONDON SEVASHRAM SANGHA**

### **Independent examiners report to the trustees on the financial statements of the London Sevashram Sangha**

I report on the financial statements of London Sevashram Sangha for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the relevant notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein

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

As the charity trustees you are responsible for preparing the accounts, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state on the basis of the procedures specified in the General Directions given by the Charity Commissioners under 43(7) (b) of the Act, whether particular matters have come to my attention

#### **Basis of Independent Examiner's Report**

My examination has been carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and the comparison of the accounts presented with these records. It also includes a consideration of any unusual items disclosed in the accounts, and seeking explanations from you to trustees concerning such matters, the procedures undertaken do not provide all the evidence that would be required by an audit, and consequently I do not express an audit opinion on the view given on the accounts.

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

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

1. Which gives me reasonably cause to believe that any material aspect the requirements
  - To keep accounting records in accordance with section 41 of the Act: and
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
  - Have not been met: or
2. To which, in my opinion, attention should be drawn in order to enable understanding of the accounts to be reached.

*SD Maharaj*  
S D Maharaj  
SDM Associates  
Chartered Certified Accountants

643 Garratt Lane  
Earlsfield  
London  
SW18 4SX

Dated..... 24/11/24



# LONDON SEVASHRAM SANGHA

## Statement of the Financial Activities for the year ended 31 March 2024

		Unrestricted Fund	Restricted Fund	2024	2023
	Notes	£	£	£	£
<b>Incoming Resources</b>					
Membership	3	2520		2520	765
Donations	4	26439		26439	10981
Cultural Activities		2464		2464	0
Bank Interest Received	5	2459		2459	3544
		<u>33882</u>		<u>33882</u>	<u>15290</u>
<b>Resources Expended</b>					
Rates		1504		1504	1408
Insurance		2567		2567	2246
Light & Heat		3907		3907	6966
Telephones		563		563	435
Print Post and Stationery		185		185	100
Repairs and Renewals		2933		2933	2842
Accountancy		800		800	800
Legal & Professional		1262		1262	6532
Cultural activities		931		931	2913
Salaries		12170		12170	7748
Donations		0		0	10000
Swami's administration		2406		2406	0
Pest Control		1440		1440	0
Travel and Subsistence		187		187	2070
Cleaning		785		785	764
Kitchen Expense		263		263	0
Sundries		420		420	322
Depreciation		776		776	862
<b>Total resources expended</b>		<u>33099</u>		<u>33099</u>	<u>46008</u>
Total Income Resources before transfer					
Transfer between funds					
<b>Net movement in funds</b>		783		783	-30718
Total funds brought forward		1015901		1015901	1046619
<b>Total funds carried forward</b>		<u>1016684</u>		<u>1016684</u>	<u>1015901</u>

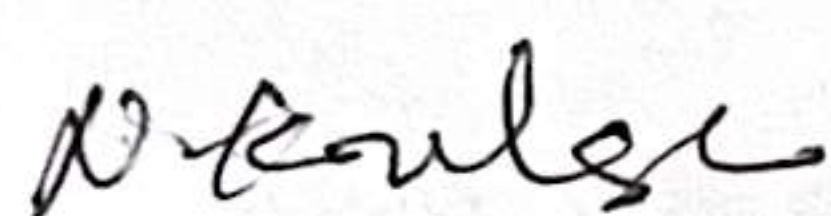
The notes on pages 6-9 forms an integral part of these accounts



**LONDON SEVASHRAM SANGHA**  
**Balance Sheet as at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible Assets	7	756987	757763
<b>Current Assets</b>			
Debtors	8	1000	0
Cash at bank and in hand		<u>265305</u>	<u>268455</u>
		266305	268455
<b>Current Liabilities</b>			
Trade creditors	9	6608	10317
<b>Net Current Assets</b>		259697	258138
<b>Total assets less current liabilities</b>		<u>1016684</u>	<u>1015901</u>
		<u>1016684</u>	<u>1015901</u>
<b>Funds</b>			
Unrestricted Funds	11	791684	790901
Restricted Funds	12	<u>225000</u>	<u>225000</u>
		1016684	1015901

The Trustees' Statements required by Section 249(4) are shown on the following pages which forms part of the Balance Sheet



Trustee

N. KOWLESSYR

Dated

24/11/24



Trustee

S. TEWARI

The notes on pages 6-9 forms an integral part of the Financial Statement



Accounting Policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the financial Reporting Standard for Smaller Entities (effective January 2005) and follow the recommendation in "Accounting and Reporting by Charities Statement of Recommended Practice issued in 2005

1.2 Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for the resale and included in the income when they are sold. Donated assets are included in the Charity where this can be justified and a third party is bearing the cost. The value of the services by volunteers has not been included

Grants, including the grants for the purchase of assets, are recognized in full under the restricted funds in the statement of the financial activities in the year in which they are receivable and the grant income credited to the unrestricted funds by instalments over the expected useful life of the asset consistent with the depreciation policy

Income from investments is included in the year in which they are received

1.3 Resources Expended

Resources expended are recognized in the year in which they are incurred

Support costs are recognized in the year in which they are incurred

Support costs are those costs incurred directly in support of the expenditure of the objects of the charity

Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates to write off the costs less residual value of each asset over the expected useful life of the assets as follows:

Freehold land and buildings	NIL
Furniture, fittings and equipment	10% reducing balance



**LONDON SEVASHRAM SANGHA**  
**Notes to the financial statements**  
**for the year ended 31 March 2024**

**3 Subscription Income**

	Unrestricted Funds	2024	2023
	£	£	£
Ordinary Member Subscription	2520	2520	765

**4 Donations**

	Unrestricted Funds	2024	2023
	£	£	£
Donations ( including gift aid )	26439	26439	10981
	26439	26439	10981

	Restricted Funds	2024	2023
	£	£	£
Donations/Transfer	nil	nil	nil

**5 Bank Interest Received**

		2024	2023
	Unrestricted Funds		
	£	£	£
Bank Interest Received	2459	2459	3544



**LONDON SEVASHRAM SANGHA**  
**Notes to the financial statements**  
**for the year ended 31 March 2024**

**6 Donations Expended**

	Unrestricted Funds	2024	2023
	£	£	£
Donations	0	0	10000

**7 Tangible Fixed Assets**

	Freehold Land and Building	Furniture Fittings & Equipment	Total
	£	£	£
<b>Cost</b>			
At 01/04/2023	750000	24490	774490
Additions	0	0	0
At 31/03/2024	750000	24490	774490
<b>Depreciation</b>			
At 01/04/2023	0	16727	16727
Charge for the year	0	776	776
At 31/03/2024	0	17503	17503
NBV brought forward	750000	7763	757763
NBV carried forward	750000	6987	756987

**8 Debtors**

	2024	2023
Other debtors	1000	0



LONDON SEVASHRAM SANGHA  
Notes to the financial statements  
for the year ended 31 March 2024

9 Short Term Creditors

	2024	2023
	£	£
Accuals	6608	10317
	<u>6608</u>	<u>10317</u>

10 Long Term Creditors

	2024	2023
	£	£
Bank Loan	0	0

11 Unrestricted Funds

	01/04/2023	Incomings	Outgoings	Transfers	31/03/2024
General Fund	790901	28903	-33099	0	786705
Subscriptions		2520			2520
Interest Received		2459			2459
	<u>790901</u>	<u>33882</u>	<u>-33099</u>	<u>0</u>	<u>791684</u>

12 Restriced Funds

	01/04/2023	Incomings	Outgoings	Transfers	31/03/2024
Building Funds	225000	0	0	0	225000