

Arya Samaj London

Date: 14nd February 2025

Annual Report of the Board of Trustees (BoT) for the Year Ending 31-12-2024

Chairman - Board of Trustees: Mr Jagdish Rai Sharma

Secretary - Board of Trustees: Mr Charan Dayal Singh

Trustees: Mr Amrit Lal Bharadwaj, Mr Jagdish Rai Sharma, Mr Charan Dayal Singh, Mrs Kailash Bhasin, Mrs Pratibha Bahl, Mr Sudershan Suri, Mr Arun Kaheer

1. All the BoT acknowledged the grand celebrations of Swami ji 200th bicentenary birthday this year and Chairman BoT thanked all the trustee for the active participation.
2. Chairman and Secretary BoT also thanked to the executive committee and General Secretary for organisation the Swami Akhilesh Yogi ji lectures in the temple at multiple occasions to benefit the congregation.
3. During the year under review, none major following major project was undertaken by the BoT except for the regular maintenance (e.g. Boiler servicing, Portable fire extinguisher safety checks and suitability, Fire blanket checks etc) of the temple premises to ensure that the Temple premises safety and security.
4. A new computer system installed and configured for multiple people usages separate login access. The new computer system working satisfactorily.
5. As every year the Main Prayer Hall and the side Extension (Yajya Shalla), front and rear side entrance area were cleaned and are restored to a high standard of cleanliness and hygiene.
6. Plan for next year 2025 to get the front & rear side access area to be pressure washed and maintain to a good standard.
7. During the year under review the following Works was carried out:
 - i. Installation of two projectors
 - ii. All four (4) Boilers annual services done and gas safe certificate obtained - Ramki heating Limited.
 - iii. Building insurance was sourced from different insurance companies and insurance obtained was cheaper with additional covers
8. As per requirements of the Charity Commission the finances of Arya Samaj London was reviewed on regular basis. The Board approved all Major expenses for Repairs and Maintenance of the temple premises.


(Charan Dayal Singh)

(Secretary - Board of Trustees)

Dated: 14th February 2024

REGISTERED CHARITY NUMBER: 261631

ARYA SAMAJ LONDON
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Albury Associates Limited
2nd Floor, One Hobbs House,
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

ARYA SAMAJ LONDON

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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ARYA SAMAJ LONDON

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).

Annual Report of the Board of Trustees for the Year Ending 31 December 2024.

Chairman - Board of Trustees: Mr Jagdish Rai Sharma

Secretary - Board of Trustees: Mr Charan Dayal Singh

Trustees: Mr Amrit Lal Bharadwaj, Mr Jagdish Rai Sharma, Mr Charan Dayal Singh, Mrs Kailash Bhasin, Mrs Pratibha Bahl, Mr Sudershan Suri, Mr Arun Kaher

1. All the board of trustees acknowledged the grand celebrations of Swami ji 200th bicentenary birthday this year and Chairman thanked all the trustees for the active participation.
2. Chairman and Secretary also thanked to the executive committee and general secretary for organisation the Swami Akhilesh Yogi ji lectures in the temple at multiple occasions to benefit the congregation.
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8. As per requirements of the Charity Commission the finances of Arya Samaj London were reviewed on regular basis. The Board approved all Major expenses for Repairs and Maintenance of the temple premises or any other unexpected costs that were incurred in the year.

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

261631

Principal address

Arya Samaj London
69A Argyle Road
London
W130LY

ARYA SAMAJ LONDON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

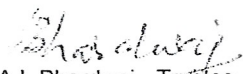
Trustees

A Kaher
P Bahl
C D Singh
S Suri
K Bhasin
A L Bhardwaj
J R Sharma

Independent Examiner

Kiran Patel BA BFP FCA
Albury Associates Limited
2nd Floor, One Hobbs House,
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Approved by order of the board of trustees on 31 March 2025 and signed on its behalf by:


A L Bhardwaj - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARYA SAMAJ LONDON

Independent examiner's report to the trustees of Arya Samaj London

I report to the charity trustees on my examination of the accounts of Arya Samaj London (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.



Kiran Patel BA BFP FCA

The Institute of Chartered Accountants in England and Wales

Albury Associates Limited
2nd Floor, One Hobbs House,
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

31 March 2025

ARYA SAMAJ LONDON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		75,162	-	75,162	67,084
Investment income	2	2,738	-	2,738	444
Total		77,900	-	77,900	67,528
EXPENDITURE ON					
Raising funds		566	-	566	-
Charitable activities					
Management & Administration		73,267	-	73,267	58,546
Other		-	-	-	-
Total		73,833	-	73,833	58,546
NET INCOME		4,067	-	4,067	8,982
RECONCILIATION OF FUNDS					
Total funds brought forward		239,430	693,526	932,956	923,974
TOTAL FUNDS CARRIED FORWARD		243,497	693,526	937,023	932,956

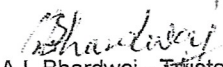
The notes form part of these financial statements

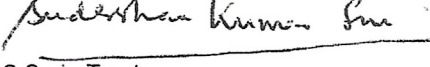
ARYA SAMAJ LONDON

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	3,018	693,526	696,544	696,539
CURRENT ASSETS					
Stocks	6	-	-	-	566
Debtors	7	1,243	-	1,243	1,128
Cash at bank and in hand		244,290	-	244,290	241,354
		<u>245,533</u>	<u>-</u>	<u>245,533</u>	<u>243,048</u>
CREDITORS					
Amounts falling due within one year	8	(5,054)	-	(5,054)	(6,631)
NET CURRENT ASSETS		<u>240,479</u>	<u>-</u>	<u>240,479</u>	<u>236,417</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>243,497</u>	<u>693,526</u>	<u>937,023</u>	<u>932,956</u>
NET ASSETS		<u>243,497</u>	<u>693,526</u>	<u>937,023</u>	<u>932,956</u>
FUNDS	9				
Unrestricted funds				243,497	239,430
Restricted funds				693,526	693,526
TOTAL FUNDS				<u>937,023</u>	<u>932,956</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2025 and were signed on its behalf by:


A L Bhardwaj - Trustee


S Suri - Trustee

The notes form part of these financial statements

**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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,738</u>	<u>444</u>

3. 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.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,084	-	67,084
Investment income	<u>444</u>	<u>-</u>	<u>444</u>
Total	<u>67,528</u>	<u>-</u>	<u>67,528</u>
EXPENDITURE ON			
Charitable activities			
Management & Administration	58,546	-	58,546
Other	<u>693,526</u>	<u>(693,526)</u>	<u>-</u>
Total	<u>752,072</u>	<u>(693,526)</u>	<u>58,546</u>
NET INCOME/(EXPENDITURE)	(684,544)	693,526	8,982
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>923,974</u>	<u>-</u>	<u>923,974</u>
TOTAL FUNDS CARRIED FORWARD	<u>239,430</u>	<u>693,526</u>	<u>932,956</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2024	693,526	11,852	30,845	2,844	739,067
Additions	-	-	-	729	729
At 31 December 2024	693,526	11,852	30,845	3,573	739,796
DEPRECIATION					
At 1 January 2024	-	9,540	30,369	2,619	42,528
Charge for year	-	462	71	191	724
At 31 December 2024	-	10,002	30,440	2,810	43,252
NET BOOK VALUE					
At 31 December 2024	693,526	1,850	405	763	696,544
At 31 December 2023	693,526	2,312	476	225	696,539

6. STOCKS

	2024 £	2023 £
Books Stocks	-	566

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	1,243	1,128

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,934	4,720
Taxation and social security	131	131
Other creditors	1,989	1,780
	5,054	6,631

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	239,430	4,067	243,497
Restricted funds			
Freehold Property	693,526	-	693,526
TOTAL FUNDS	932,956	4,067	937,023

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,900	(73,833)	4,067
TOTAL FUNDS	77,900	(73,833)	4,067

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	923,974	(684,544)	239,430
Restricted funds			
Freehold Property	-	693,526	693,526
TOTAL FUNDS	923,974	8,982	932,956

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,528	(752,072)	(684,544)
Restricted funds			
Freehold Property	-	693,526	693,526
TOTAL FUNDS	67,528	(58,546)	8,982

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. 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	923,974	(680,477)	243,497
Restricted funds			
Freehold Property	-	693,526	693,526
TOTAL FUNDS	<u>923,974</u>	<u>13,049</u>	<u>937,023</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	145,428	(825,905)	(680,477)
Restricted funds			
Freehold Property	-	693,526	693,526
TOTAL FUNDS	<u>145,428</u>	<u>(132,379)</u>	<u>13,049</u>

10. RELATED PARTY DISCLOSURES

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ARYA SAMAJ LONDON**

Independent examiner's report to the trustees of Arya Samaj London

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31 March 2025