

THE BRAHMIN SOCIETY NORTH LONDON

England & Wales · Charity number 287810

Details

Status Registered

Legal form Other

Registered 1983-09-22

Register [View on the Charity Commission register](#)

Contact

Address 128 East Lane
North Wembley
HA0 3NL

Phone 07947807147

Email secretary@bsnl.org.uk

Website www.bsnl.org.uk

Activities

Objects: I. TO PROMOTE THE ADVANCEMENT OF HINDU RELIGION. II. TO PROMOTE THE RELIEF OF POVERTY AND SICKNESS. III. TO ADVANCE EDUCATION.IV. TO PROMOTE PARTICIPATION IN HEALTHY RECREATION.

Activities: 1. To provide means and facilities for education, religious, cultural and recreational activities.2. To support other charities and institutions having objects similar to those of BSNL provided they are not of a political nature.3. To promote activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London4. To promote participation in healthy recreation.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£120,765	£45,211	-	-
2024-08-31	£116,272	£46,163	-	-
2023-08-31	£90,365	£42,807	-	-
2022-08-31	£61,719	£37,511	-	-
2021-08-31	£70,470	£53,285	-	-

Trustees

Name	Role	Appointed
Kamlesh Rajyaguru	Chair	2026-03-22
Divyang Purohit		2026-03-22
Dr Sharadchandra Mehta		2026-03-22
Harsha Trivedi		2026-03-22
MR R JOSHI		2015-12-06
Rajiv Pravinchandra Vyas		2024-09-12

THE BRAHMIN SOCIETY NORTH LONDON

England & Wales - Charity number 287810

Accounts



Charity Registration No. 287810

THE BRAHMIN SOCIETY NORTH LONDON

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

The Brahmin Society North London

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

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THE BRAHMIN SOCIETY NORTH LONDON

Trustees' annual report for the period

From 1 September 2024 to 31 August 2025

Reference and administration details

Charity name: The Brahmin Society North London

Other names charity is known by: BSNL

Registered charity number (if any): 287810

Charity's Principal address: BSNL House
128 East Lane, Wembley, Middlesex HA0 3NL

Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Portfolio
Parul Jani	Chair	
Gunvantrai Dave	Deputy Chair	Membership & Eclub
Ramnik Joshi	Treasurer	Men's Club
Selina Rawal	Secretary	Young Brahmin
Geeta Sharma	Trustee	T Club
Bipin Thanki	Trustee	Open Mike & Media
Pramath Pandya	Trustee	Building
Sameet Pandya	Trustee	
Rajiv Vyas	Trustee	Governance

Names and addresses of advisors

Type of Advisor	Name	Address
Bank	HSBC	26-28 St Ann's Road, Harrow, HA1 1LA
Bank	CAF Bank	25 Kings Hill Avenue, West Malling ME19 4TA
Investment Hub	Flagstone Investment	Clareville House, 26-27 Oxenden St. London SW1Y 4EL

Additional Governance

Membership is open to individuals aged eighteen or over who meet the criteria set out in the BSNL Constitution and who submit a completed BSNL membership application form, subject to approval by the Board of Trustees, provided that they:

- accept and actively support the objectives of the BSNL;
- pay an annual subscription fee, as determined each year by the Trustees; and
- agree to the Terms and Conditions of Membership, as amended from time to time.

The Trustees are responsible for the day-to-day management and administration of the BSNL. In determining the activities to be undertaken, the Trustees will seek and take into account the views of members, subgroups, and volunteers.

DBS checks are carried out upon appointment as a trustee.

All Trustees serve voluntarily and shall receive no remuneration or other financial benefit in respect of their role.

Objectives and Activities

Objects of the Charity

The objects of the BSNL are:

- **to advance the Hindu religion** for the public benefit;
- **to relieve poverty, sickness, and distress** among those in need;
- **to advance education** for the public benefit;
- **to promote participation in healthy recreation** for the benefit of the community;

Activities in Furtherance of the Objects

In furtherance of the above objects, the BSNL may undertake the following activities:

- to provide facilities, resources, and opportunities for **educational, religious, cultural, and recreational activities**;
- where possible and appropriate, to **arrange for Hindu priests to support the religious needs of other communities**;
- to support or collaborate with other **local charitable organisations or institutions** whose objects are similar to those of the BSNL, provided that such organisations are **non-political in nature**;
- to promote and foster understanding of the **philosophy, teachings, and practice of the Hindu religion** among the people of **Greater London**;
- to encourage dialogue, cooperation, and the **exchange of views and ideas with people and communities of other faiths and beliefs**; and
- to organise events, programmes, and activities that support the BSNL's charitable purposes;

Public Benefit

- The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when exercising any powers or duties to which the guidance is relevant.
- In planning the BSNL's activities for the year, the Trustees considered the Charity Commission's guidance on public benefit at Trustee meetings.
- The Trustees are satisfied that the activities undertaken by BSNL and its subgroups were carried out in furtherance of the BSNL's charitable objects and for the public benefit, in accordance with that guidance.

Additional Details

- The Trustees would like to express their sincere appreciation for the many hours of voluntary service contributed by volunteers, including members, during the year.
- Volunteers have made a significant contribution by offering support, encouragement, and practical assistance to members, and by working alongside BSNL's Subgroups in the delivery of a wide range of activities and services.
- The Trustees recognise that, without this valuable contribution of time, energy, and expertise, the BSNL would not have been able to achieve so much in furtherance of its charitable objects.

Achievements and Performance

During the year, the Trustees, supported by volunteers, continued to deliver a wide range of regular activities and events in furtherance of the BSNL's charitable objects.

The BSNL continued to run several established day clubs, including:

- the **Elders Club**, which meets every Tuesday.
- the **Men's Club**, which meets every Wednesday.
- the **T Club**, which meets every Thursday; and
- the **Open Mic group**, which meets monthly.

The **Young Brahmins group** continued to grow and develop during the year. The group organised a variety of activities and took an active and valued role in the wider activities of the BSNL.

The BSNL also organised and supported the celebration of several important Hindu religious festivals and devotional events, including:

- **Bhajans;**
- **Maha Shivaratri Pujan;**
- **Hanuman Chalisa recitals;**
- **Shiv Abhishek** during the **Shravan month Somvar (Mondays);**
- **Navratri**, celebrated over nine nights;
- **Sharad Purnima;** and
- **Navchandi Havan.**

These activities made good use of the BSNL's own facilities at **BSNL House**, and, where required, external venues were hired to accommodate larger numbers of participants.

A special highlight during the year was the celebration marking **50 years of BSNL**. This was a significant and well-attended event, enjoyed by members, volunteers, and the wider community, and provided an important opportunity to recognise the BSNL's achievements and continuing contribution over the past five decades.

Financial Review

At 31 August 2025, the BSNL's cash at bank totalled **£700,993**, of which **£589,000** was held in fixed deposit accounts with various banks.

The Trustees are satisfied that the BSNL remains in a sound financial position.

The Trustees have considered the level of reserves held by the BSNL and believe these to be sufficient to enable the BSNL to continue its activities in the event of a temporary reduction or loss of income. In particular, the Trustees consider that the BSNL holds adequate reserves to meet the costs of approximately **three to six months' events**, together with normal operating expenditure, and to cover any unforeseen expenditure that may arise.

Details of Any Funds Materially in Deficit

Not applicable.

Further Financial Review

The BSNL's principal source of income during the year was **rental income** from the nursery operating at BSNL House and other property lettings, which accounted for approximately **50% of BSNL's total income** for the year.

The remaining income was derived from:

- interest received on fixed deposit investments;
- donations; and
- income generated from activities undertaken by BSNL during the year.

The BSNL's general funds are applied to support the overall running and maintenance of BSNL and to meet its ongoing operational and charitable commitments.

During the year, the BSNL invested in a **new boiler** as part of the continued maintenance and improvement of its premises and facilities.

In addition, the Trustees entered into a contract for the **installation of a lift**. This project is intended to improve accessibility at BSNL House, particularly for older members and others with mobility needs.

Most of the BSNL's income is applied to activities and services delivered for the benefit of the wider membership, including activities undertaken by Subgroups, with priority given to those that support the aims and objectives of the charity.

Risk Management and Policies

The BSNL maintains a range of policies and procedures to support its effective operation, good governance, and the management of risk.

In accordance with their duties, the Trustees undertake regular reviews of the risks facing the BSNL and maintain a **risk register** to identify, assess, monitor, and mitigate those risks.

The Trustees consider that appropriate systems and controls are in place to manage the principal risks and uncertainties to which the BSNL is exposed.

The BSNL's governance and risk management framework is supported by several key policies, including:

- **Social Media Policy**
- **Complaints Policy**
- **Conflict of Interest Management Policy**
- **Volunteer Management Policy**
- **Investment Policy**
- **Risk Management Policy**

These policies are reviewed periodically by the Trustees and updated as required to ensure that they remain appropriate, effective, and consistent with the BSNL's charitable aims and legal responsibilities.

Future Plans / Organisational Update:

Incorporation into a Charitable Incorporated Organisation (CIO)

During the year, the Trustees progressed plans to incorporate the charity as a **Charitable Incorporated Organisation (CIO)** in order to provide the organisation with a separate legal identity and limited liability for its Trustees.

Members of the charity approved the proposal to incorporate and transfer the activities, assets and liabilities of the charity to The Brahmin Society North London CIO at an Extraordinary General Meeting held in September 2025.

The CIO has now been registered with the Charity Commission. It is intended that the activities, assets, and liabilities of the existing unincorporated charity will transfer to the CIO following the **Annual General Meeting scheduled for March 2026**.

The Trustees confirm that the charitable purposes of the CIO are the same as those of the existing charity, and that the organisation's activities are expected to continue without material change following incorporation.

Following completion of the transfer, the Trustees expect that the existing unincorporated charity will cease operations and will apply to the Charity Commission to be removed from the Register of Charities.

Declaration:

On behalf of charity's trustee

Full Name
Position
Date

Parul Jani
Chair
17 March 2026

THE BRAHMIN SOCIETY NORTH LONDON

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRAHMIN SOCIETY NORTH LONDON

Reference and administration details

I report on the accounts for the year ended 31 August 2025, which are set out on pages 7 to 13.

Respective responsibilities of trustees and auditors

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

FOR THE YEAR ENDED 31 AUGUST 2025, which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Puneet Kumar Sharma FCA

376 Essex Road, London N1 3PF

Date: 18 March 2026

THE BRAHMIN SOCIETY NORTH LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£
Incoming resources from generated funds					
Voluntary income	2	11,655	-	11,655	11,536
Investment income	3	85,877	-	85,877	82,668
		97,532	-	97,532	94,204
Incoming resources from charitable activities	4a	23,233	-	23,233	21,948
Other Income	4b	-	-	-	120
Total incoming resources		120,765	-	120,765	116,272
Resources expended					
Charitable activities					
Community programs	5	(45,211)	-	(45,211)	(46,163)
FOR THE YEAR ENDED 31 AUGUST 2025					
Total resources expended		(45,211)	-	(45,211)	(46,163)
Net (expenditure)/income for the year/					
Net movement in funds		75,554	-	75,554	70,109
Fund balances at 1 September 2024		1,057,778	-	1,057,778	987,669
Fund balances at 31 August 2025		1,133,332	-	1,133,332	1,057,778

THE BRAHMIN SOCIETY NORTH LONDON
BALANCE SHEET
AS AT 31 AUGUST 2025

		<u>2025</u>		<u>2024</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		421,273		428,530
Current assets					
Debtors & Prepayments	11	28,758		19,369	
Cash at bank and in hand		<u>700,993</u>		<u>621,239</u>	
Total Current Assets		729,751		640,608	
Creditors: amounts falling due within one year	12	<u>(17,692)</u>		<u>(11,360)</u>	
Net current assets			<u>712,059</u>		<u>629,248</u>
FOR THE YEAR ENDED 31 AUGUST 2024					
Total assets less current liabilities			<u>1,133,332</u>		<u>1,057,778</u>
Income funds					
Restricted funds	13		-		-
Unrestricted funds			<u>1,133,332</u>		<u>1,057,778</u>
			<u>1,133,332</u>		<u>1,057,778</u>

The accounts were approved by Trustees on 16 September 2025

Parul Jani (Chair)
Trustee

Ramnik Joshi (Treasurer)
Trustee

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 1993.

1.2 Incoming resources

Donations and grants are dealt with in the year in which they are received. The income tax recoverable attributable to donations are dealt with in the year to which the donations relate.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	
Freehold buildings	Straight line over 50 years
Fixtures, fittings & equipment	Straight line over 5 years

2 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	<u>11,655</u>	<u>-</u>	<u>11,655</u>	<u>11,536</u>
Donations and gifts				
Unrestricted funds:				
Donations			842	1,391
Gift aid			<u>10,813</u>	<u>10,145</u>
			<u>11,655</u>	<u>11,536</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Rental income	62,558	-	62,558	61,801
Interest receivable	23,319	-	23,319	20,867
	85,877	-	85,877	82,668

4a Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Members subscriptions	11,912	-	11,912	10,836
Sundry programme receipts (Net)	11,321	-	11,321	11,112
	23,233	-	23,233	21,948

4b Other Income

Compensation	-	-	-	120
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	Receipts £	Expenditure £	Net - 2025 £	Net - 2024 £
Navratri (Joint Navratri)	4,725	(175)	4,550	4,925
Children's Garba	180	-	180	-
Havan	9,396	(7,198)	2,198	1,204
Bhajan	450	(357)	93	(217)
YB - Kite event	-	-	-	(33)
Mahashivratri	831	(481)	350	7
Desi Connect / Speed Date	-	-	-	55
Holi (2024, AGM & Holi on same day)	69	(122)	(53)	(383)
AGM	-	(217)	(217)	-
Hanuman Chalisa	1,471	(1,286)	185	853
YB Sports Day	-	(450)	(450)	(491)
Shiv Mahima Stotra	-	(205)	(205)	(10)
Shravanmass Pooja/Rudrabhishek	2,171	(956)	1,215	-
eGroup	19,340	(20,003)	(663)	(138)
Men's Club	3,917	(2,253)	1,664	1,843
Day Club	10,798	(9,188)	1,610	3,177
Open Mike	3,825	(2,961)	864	320
	57,173	(45,852)	11,321	11,112

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

5 Total resources expended

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Depreciation	7,257	-	7,257	7,257
Community programs	36,704	-	36,704	37,906
Donations & funding	1,250	-	1,250	1,000
Total	45,211	-	45,211	46,163

6 Costs relating to community programs

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Printing, postage, stationery & eMailings	416	-	416	297
Computer Software/ Hardware/Program	393	-	393	295
Membership software	1,863	-	1,863	1,584
Insurance	2,932	-	2,932	2,635
Water rates	952	-	952	1,210
Light and heat	9,247	-	9,247	10,091
Telephone	1,225	-	1,225	1,099
TV Licence	170	-	170	159
Cleaning	3,918	-	3,918	3,710
Repairs and maintenance + Gardening	8,723	-	8,723	9,074
Legal & Professional Fees	3,650	-	3,650	3,500
Bank charges+PayPal fee	449	-	449	348
Flagstone Management Fee	-	-	-	881
Membership other organisation	100	-	100	-
Other Sundry + Training+supplies	1,969	-	1,969	1,729
Web site	697	-	697	1,294
	36,704	-	36,704	37,906

THE BRAHMIN SOCIETY NORTH LONDON

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Donations payable

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Donations & Funding	1,250		<u>1,250</u>	<u>1,000</u>
Donations to institutions relating to community Program comprise				
BEHT - Education Fund	500		500	500
MacMillan Cancer Support	250		250	250
Diabetes Research & Wellness	250		250	-
Pumping Marvellous Foundation	250		250	-
St.Lukes Hospice	<u>-</u>		<u>-</u>	<u>250</u>
	<u>1,250</u>	<u>-</u>	<u>1,250</u>	<u>1,000</u>

8 Trustees

Trustees or any persons connected with them, have not received any remuneration during the year.

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold Land	Freehold buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
As at 31 August 2024	207,175	362,884	16,869	586,928
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cost As at 31 August 2025	<u>207,175</u>	<u>362,884</u>	<u>16,869</u>	<u>586,928</u>
Depreciation				
As At 1 September 2024	-	141,529	16,869	158,398
Charge for the year	<u>-</u>	<u>7,257</u>	<u>-</u>	<u>7,257</u>
Depreciation As At 31 August 2025	<u>-</u>	<u>148,786</u>	<u>16,869</u>	<u>165,655</u>
<u>Net book value</u>				
As At 31 August 2025	<u>207,175</u>	<u>214,098</u>	<u>-</u>	<u>421,273</u>
As At 31 August 2024	<u>207,175</u>	<u>221,355</u>	<u>-</u>	<u>428,530</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

11 Debtors and prepayments	2025	2024
	£	£
Other Debtors	12,510	16,567
Prepayments	<u>16,248</u>	<u>2,802</u>
	<u>28,758</u>	<u>19,369</u>

12 Creditors: amounts falling due within one year	2,025	2,024
	£	£
Accruals and deferred Income	<u>17,692</u>	<u>11,360</u>

13 Funds

Movement in funds

Balance as at 31 August 2024	Incoming resources	Resources expended	Balance as at 31 August 2025
£	£	£	£

Unrestricted Fund	<u>1,057,778</u>	<u>120,765</u>	<u>(45,211)</u>	<u>1,133,332</u>
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Analysis of net assets

Total funds
£

Fund balances at 31 August 2025 are represented by:

Tangible fixed assets	421,273
Net Current assets	729,751
Creditors: amounts falling due within one year	<u>(17,692)</u>
	<u>1,133,332</u>

THE BRAHMIN SOCIETY NORTH LONDON

England & Wales - Charity number 287810

Accounts



THE BRAHMIN SOCIETY NORTH LONDON

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

THE BRAHMIN SOCIETY NORTH LONDON

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

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THE BRAHMIN SOCIETY NORTH LONDON

Trustees' annual report for the period
From 1 September 2023 To 31 August 2024

Reference and administration details

Charity name	<i>The Brahmin Society North London</i>	
Other names charity is known by	<i>BSNL</i>	
Registered charity number (if any)	<i>287810</i>	
Charity's Principal address	<i>BSNL House</i>	
	<i>128 East Lane</i>	
	<i>North Wembley, Middlesex</i>	
	Postcode	<i>HA0 3NL</i>

Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Portfolio
Parul Jani	Chair	
Gunvantrai Dave	Deputy Chair	Membership & Eclub
Ramnik Joshi	Treasurer	Men's Group
Selina Rawal	Secretary	Young Brahmin
Vinod Mehta	Trustee	T Club
Bipin Thanki	Trustee	Open Mike & Media
Pramath Pandya	Trustee	Building
Sameet Pandya	Trustee	
Ashwin Thaker	Trustee	Resign as of 31 July 2024

Post Balancesheet Trustee Appointment

Rajiv Vyas	Trustee	Joined as of 1 September 2024
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Names and addresses of advisors

Type of advisor	Name	Address
Bank	HSBC bank	26-28 St Ann's Road, Harrow HA1 1LA
Bank	CAF Bank	25 Kings Hill Avenue, West Malling ME19 4TA
Investment Hub	Flagstone Investment	Clareville House, 26-27 Oxenden St. London
Legal Advisors	Vyman Solicitors	Vyman House, 104 College Road, Harrow HA1

Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution adopted 6th March 2022
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Trustee selection methods

Trustees are appointed or reappointed for a term of 2 years at the Annual General Meeting

Additional Governance

Membership is open to individuals over eighteen, who satisfy the criteria outlined in the BSNL Constitution, and who apply on the BSNL's membership application form which is subject to approval by the Board of Trustees provided they:

- Accept and actively support the objectives of the BSNL;
- Pay a subscription determine yearly by Trustees;
- Agree to the Terms and Conditions of Membership as amended from time to time

The trustees oversee the day to day running of the Society. The Trustees seek the views of members, the SubGroups and volunteers in deciding the activities to be run..

DBS checks are carried out on commencement of trusteeship.

All trustees give their time voluntarily and received no remuneration or other benefits.

Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote the advancement of the Hindu religion. To promote relief of poverty and sickness.
 To promote advancement in education.
 To promote participation in healthy recreation. The main activities are:
 To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for other
 To support other local charitable organizations or institutions having objects similar to those of the Society provided they are of a non-political nature.
 To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.

Public Benefit

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.
 The various activities undertaken by the main BSNL and the SubGroups were all in accordance with our objects and within the guidance on public benefit.

Additional details

We are grateful for the many hours volunteers, including member volunteers, have spent listening and encouraging our members and working with The BSNL's SubGroups to deliver various services. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Achievements and performance

The trustees with the help of volunteers are running several day clubs and the celebration of several Hindu festivals.

The day clubs have included: Elders Club meeting every Tuesday, Men's Club meeting every Wednesday, T Club meeting every Thursday and Open Mic meeting every month. Young Brahmins group are flourishing. They have planned various activities and taking active part in main samaj activities.

Celebration of Hindu festivals have included: Bhajans, Maha Shivratri Pujan, Hanuman Chalisa recitals, Navratri over nine nights, Sharad Punam and Navchandi Havan. These activities have made good use of our own facilities at BSNL House and where necessary we have hired external venues to accommodate larger numbers.

Financial review

Cash at bank at 31/08/2024 was £621,239, included £492,000 invested in FD with various banks.

The Trustees believe that enough funds are held to cover 3 to 6 events and operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur.

Details of any funds materially in deficit

Not applicable

Further financial review details

Our main source of funds this year has been rental income from the nursery and other lettings which accounted for approximately 53% of the BSNL income for the year. Other income was made up of fixed deposit interest, donations and income from activities undertaken by the BSNL over the course of the year.

General funds are used to maintain the running of the BSNL in all other aspects.

The majority of income is applied to the activities undertaken for the whole membership and also any SubGroup related activities with an emphasis on the aims and objectives of the charity.

Risk Management & Policies

The BSNL maintains various policies for its proper functioning and governance and risk mitigation. In accordance with their duties the Trustees undertake a risk review and maintain a risk register to capture

- Social Media Policy
- Complaints Policy
- Conflict of Interest Management Policy
- Volunteers Management Policy
- Investment Policy
- Risk Management Policy

Declaration

On behalf of the charity's trustees

Full Name

Parul Jani

Position

Chair

Date

08 March 2025

THE BRAHMIN SOCIETY NORTH LONDON
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE BRAHMIN SOCIETY NORTH LONDON

I report on the accounts for the year ended 31 August 2024 which are set out on pages 8 to 14.

Respective responsibilities of trustees and auditors

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

2024 which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Puneet Kumar Sharma FCA

376 Essex Road
London N1 3PF

Dated: 10/03/25

THE BRAHMIN SOCIETY NORTH LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources from generated funds					
Voluntary income	2	11,536	-	11,536	8,067
Investment income	3	82,668	-	82,668	71,468
		94,204	-	94,204	79,535
Incoming resources from charitable activities					
Other Income	4a	21,948	-	21,948	10,830
	4b	120	-	120	-
Total incoming resources		116,272	-	116,272	90,365
Resources expended					
Charitable activities					
Community programs	5	(46,163)	-	(46,163)	(42,807)
Total resources expended		(46,163)	-	(46,163)	(42,807)
Net (expenditure)/income for the year/ Net movement in funds					
		70,109	-	70,109	47,558
Fund balances at 1 September 2023		987,669	-	987,669	940,111
Fund balances at 31 August 2024		1,057,778	-	1,057,778	987,669

THE BRAHMIN SOCIETY NORTH LONDON
BALANCE SHEET
AS AT 31 AUGUST 2024

		<u>2024</u>		<u>2023</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		428,530		435,787
Current assets					
Debtors & Prepayments	11	19,369		17,476	
Cash at bank and in hand		621,239		545,325	
Total Current Assets		<u>640,608</u>		<u>562,801</u>	
Creditors: amounts falling due within one year	12	<u>(11,360)</u>		<u>(10,919)</u>	
Net current assets		£	<u>629,248</u>	£	<u>551,882</u>
FOR THE YEAR ENDED 31 AUGUST 2024					
Total assets less current liabilities			<u><u>1,057,778</u></u>		<u><u>987,669</u></u>
Income funds					
Restricted funds	13		-		-
Unrestricted funds			<u>1,057,778</u>		<u>987,669</u>
			<u><u>1,057,778</u></u>		<u><u>987,669</u></u>

The accounts were approved by Trustees on 18 September 2024

Parul Jani (Chair)
Trustee

Ramnik Joshi (Treasurer)
Trustee

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 1993.

1.2 Incoming resources

Donations and grants are dealt with in the year in which they are received. The income tax recoverable attributable to donations are dealt with in the year to which the donations relate.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	
Freehold buildings	Straight line over 50 years
Fixtures, fittings & equipment	Straight line over 5 years

2 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and gifts	<u>11,536</u>	<u>-</u>	<u>11,536</u>	<u>8,067</u>
Donations and gifts				
Unrestricted funds:				
Donations			1,391	1,245
Gift aid			<u>10,145</u>	<u>6,822</u>
			<u>11,536</u>	<u>8,067</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Rental income	61,801	-	61,801	58,333
Interest receivable	20,867	-	20,867	13,135
	82,668	-	82,668	71,468

4a Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Members subscriptions	10,836	-	10,836	8,313
Sundry programme receipts (Net)	11,112	-	11,112	2,517
	21,948	-	21,948	10,830

4b Other Income

Compensation	120	-	120	-
--------------	------------	----------	------------	----------

	Receipts £	Expenditure £	Net 2024 £	Net 2023 £
Navratri (Joint Navratri)	4,925	0	4,925	1,575
Havan	9,744	(8,540)	1,204	(587)
Bhajan	303	(520)	(217)	(567)
YB - Kite event	169	(202)	(33)	
Mahashivratri	358	(351)	7	554
Desi Connect / Speed Date	725	(670)	55	
AGM /Holi	9	(392)	(383)	(100)
Hanuman Chalisa	1,467	(614)	853	199
YB Sports Day	0	(491)	(491)	
Harmonium Class	910	(920)	(10)	10
eGroup	18,591	(18,729)	(138)	(754)
Men's Club	4,697	(2,854)	1,843	1,514
Day Club	12,610	(9,433)	3,177	90
Open Mike	2,494	(2,174)	320	428
Ladies Club				155
	57,002	(45,890)	11,112	2,517

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

5 Total resources expended

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Depreciation	7,257	-	7,257	7,257
Community programs	37,906	-	37,906	34,550
Grant funding of activities	1,000	-	1,000	1,000
	<u>46,163</u>	<u>-</u>	<u>46,163</u>	<u>42,807</u>

6 Costs relating to community programs

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Printing, postage, stationery & eMailings	297	-	297	306
Computer Software/ Hardware/Program	295	-	295	305
Membership software	1,584	-	1,584	1,442
Insurance	2,635	-	2,635	2,472
Water rates	1,210	-	1,210	803
Light and heat	10,091	-	10,091	9,484
Telephone	1,099	-	1,099	1,054
TV Licence	159	-	159	159
Cleaning	3,710	-	3,710	3,423
Repairs and maintenance + Gardening	9,074	-	9,074	10,063
Equipment - Non Capitalised	-	-	-	1,318
Legal & Professional Fees	3,500	-	3,500	480
Bank charges+PayPal fee	348	-	348	360
* Flagstone Management Fee	881	-	881	1,058
Other Sundry + Training	1,729	-	1,729	929
Web site	1,294	-	1,294	893
	<u>37,906</u>	<u>-</u>	<u>37,906</u>	<u>34,550</u>

7 Grants payable

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Grants & Funding	1,000	-	<u>1,000</u>	<u>1,000</u>
Grants to institutions relating to community Program comprise				
BEHT - Education Fund	500	-	500	500
MacMillan Cancer Support	250	-	250	250
St.Lukes Hospice	250	-	250	250
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

8 Trustees

Trustees or any persons connected with them, have not received any remuneration during the year.

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold land	Freehold buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
As at 31 August 2023	207,175	362,884	16,869	586,928
Additions	-	-	-	-
Cost As at 31 August 2024	<u>207,175</u>	<u>362,884</u>	<u>16,869</u>	<u>586,928</u>
Depreciation				
As At 1 September 2023	-	134,272	16,869	151,141
Charge for the year	-	7,257	-	7,257
Depreciation As At 31 August 2024	<u>-</u>	<u>141,529</u>	<u>16,869</u>	<u>158,398</u>
Net book value				
As At 31 August 2024	<u>207,175</u>	<u>221,355</u>	<u>-</u>	<u>428,530</u>
As At 31 August 2023	<u>207,175</u>	<u>228,612</u>	<u>-</u>	<u>435,787</u>

	2024	2023
	£	£
Other Debtors	16,567	12,001
Prepayments	2,802	5,475
	<u>19,369</u>	<u>17,476</u>

12 Creditors: amounts falling due within one year

	2,024	2,023
	£	£
Accruals and deferred Income	<u>11,360</u>	<u>10,919</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

13 Funds

	Movement in funds			Balance as at 31 August 2024
	Balance as at 31 August 2023	Incoming resources	Resources expended	
	£	£	£	
Unrestricted Fund	<u><u>987,669</u></u>	<u><u>116,272</u></u>	<u><u>(46,163)</u></u>	<u><u>1,057,778</u></u>

14 Analysis of net assets

	Total funds £
Fund balances at 31 August 2024 are represented by:	
Tangible fixed assets	428,530
Net Current assets	640,608
Creditors: amounts falling due within one year	<u>(11,360)</u>
	<u><u>1,057,778</u></u>

THE BRAHMIN SOCIETY NORTH LONDON

England & Wales - Charity number 287810

Accounts



THE BRAHMIN SOCIETY NORTH LONDON

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

THE BRAHMIN SOCIETY NORTH LONDON

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

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Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 – 13

THE BRAHMIN SOCIETY NORTH LONDON

Trustees' annual report for the period

From 1 September 2022 To 31 August 2023

Reference and administration details

Charity name	<i>The Brahmin Society North London</i>
Other names charity is known by	<i>BSNL</i>
Registered charity number (if any)	<i>287810</i>
Charity's Principal address	<i>BSNL House</i> <i>128 East Lane</i> <i>North Wembley, Middlesex</i> Postcode <i>HA0 3NL</i>

Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Portfolio
Parul Jani	Chair	
Gunvantrai Dave	Deputy Chair	
Ramnik Joshi	Treasurer	Men's Group
Vinod Mehta	Secretary	Open Mic / T Club
Ashwin Thaker	Trustee	Media
Pramath Pandya	Trustee	Building
Chandrashekhhar Thaker	Trustee	Membership
Sameet Pandya	Trustee	Elders Group
Ameet Kumar Sharma	Trustee	Young Brahmins
Harsha Trivedi	Trustee	Resigned
Selina Rawal	Trustee	Resigned

Names and addresses of advisors

Type of advisor	Name	Address
Bank	HSBC bank	26-28 St Ann's Road, Harrow HA1 1LA
Bank	CAF Bank	25 Kings Hill Avenue, West Malling ME19 4TA
Investment Hub	Flagstone Investment	Clareville House, 26-27 Oxenden St. London
Legal Advisors	Vyman Solicitors	Vyman House, 104 College Road, Harrow HA1

Structure, governance and management

Description of the charity's trusts

Type of governing document

Constitution adopted 6th March 2022

Trustee selection methods

Trustees are appointed or reappointed for a term of 2 years at the Annual General Meeting

Additional Governance

Membership is open to individuals over eighteen, who satisfy the criteria outlined in the BSNL Constitution, and who apply on the BSNL's membership application form which is subject to approval by the Board of Trustees provided they:

- Accept and actively support the objectives of the BSNL;
- Pay a voluntary amount as annual membership fees;
- Agree to the Terms and Conditions of Membership as amended from time to time

The trustees oversee the day to day running of the Society. The Trustees seek the views of members, the SubGroups and volunteers in deciding the activities to be run..

DBS checks are carried out on commencement of trusteeship.

All trustees give their time voluntarily and received no remuneration or other benefits.

Objectives and activities

Summary of the objects of the charity set out in its governing document	To promote the advancement of the Hindu religion. To promote relief of poverty and sickness. To promote advancement in education. To promote participation in healthy recreation. The main activities are: To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for other To support other local charitable organizations or institutions having objects similar to those of the Society provided they are of a non-political nature. To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.
Public Benefit	In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The various activities undertaken by the main BSNL and the SubGroups were all in accordance with our objects and within the guidance on public benefit.
Additional details	We are grateful for the many hours volunteers, including member volunteers, have spent listening and encouraging our members and working with The BSNL's SubGroups to deliver various services. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Achievements and performance

The trustees with the help of volunteers are running several day clubs and the celebration of several Hindu festivals.
The day clubs have included: Elders Club meeting every Tuesday, Men's Club meeting every Wednesday, Tea Club meeting every Thursday and Open Mic meeting every month. We have now revived our Young Brahmins group which was dormant for few years

Celebration of Hindu festivals have included: Bhajans, Maha Shivratri Pujan, Hanuman Chalisa recitals, Navratri over 9 nights, Sharad Punam and Navchandi Havan

These activities have made good use of our own facilities at BSNL House and where necessary we have hired external venues to accommodate larger numbers.

Financial review

Cash at bank at 31/08/2023 was £545,325, included £473,500 invested in FD with various banks.

The Trustees believe that enough funds are held to cover 3 to 6 events and operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur.

Details of any funds materially in deficit

Not applicable

Further financial review details

Our main source of funds this year has been rental income from the nursery and other lettings which accounted for approximately 65% of the BSNL income for the year. Other income was made up of fixed deposit interest , donations and income from activities undertaken by the BSNL over the course of the year.

General funds are used to maintain the running of the BSNL in all other aspects.

The majority of income is applied to the activities undertaken for the whole membership and also any SubGroup related activities with an emphasis on the aims and objectives of the charity.

Risk Management & Policies

The BSNL maintains various policies for its proper functioning and governance and risk mitigation. In accordance with their duties the Trustees undertake a risk review and maintain a risk register to capture

- Governance Risk
- Operational Risk
- Financial Risk
- Environmental / External Risk
- Legal and Regulatory Risk

Declaration

On behalf of the charity's trustees

Full Name

Parul Jani

Position

Chair

Date

23 April 2024

THE BRAHMIN SOCIETY NORTH LONDON
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE BRAHMIN SOCIETY NORTH LONDON

I report on the accounts for the year ended 31 August 2023 which are set out on pages 8 to 14.

Respective responsibilities of trustees and auditors

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Puneet Kumar Sharma FCA

376 Essex Road
London N1 3PF

Dated: 8 June 2024

THE BRAHMIN SOCIETY NORTH LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds					
Voluntary income	2	8,067	-	8,067	3,687
Investment income	3	71,468	-	71,468	50,977
		79,535	-	79,535	54,664
Incoming resources from charitable activities	4	10,830	-	10,830	7,055
Total incoming resources		90,365	-	90,365	61,719
Resources expended					
Charitable activities					
Community programs	5	(42,807)	-	(42,807)	(37,511)
Total resources expended		(42,807)	-	(42,807)	(37,511)
Net (expenditure)/income for the year/ Net movement in funds		47,558	-	47,558	24,208
Fund balances at 1 September 2022		940,111	-	940,111	915,903
Fund balances at 31 August 2023		987,669	-	987,669	940,111

THE BRAHMIN SOCIETY NORTH LONDON

BALANCE SHEET

AS AT 31 AUGUST 2023

		<u>2023</u>		<u>2022</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		435,787		443,044
Current assets					
Debtors & Prepayments	11	17,476		6,842	
Cash at bank and in hand		545,325		499,438	
Total Current Assets		<u>562,801</u>		<u>506,280</u>	
Creditors: amounts falling due within one year	12	<u>(10,919)</u>		<u>(9,213)</u>	
Net current assets		£	<u>551,882</u>	£	<u>497,067</u>
Total assets less current liabilities			<u>987,669</u>		<u>940,111</u>
Income funds					
Restricted funds	13		-		-
Unrestricted funds			<u>987,669</u>		<u>940,111</u>
			<u>987,669</u>		<u>940,111</u>

The accounts were approved by Trustees on 23 September 2023

Parul Jani (Chair)
Trustee

Ramnik Joshi (Treasurer)
Trustee

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 1993.

1.2 Incoming resources

Donations and grants are dealt with in the year in which they are received. The income tax recoverable attributable to donations are dealt with in the year to which the donations relate.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	
Freehold buildings	Straight line over 50 years
Fixtures, fittings & equipment	Straight line over 5 years

2 Voluntary income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	<u>8,067</u>	<u>-</u>	<u>8,067</u>	<u>3,687</u>
Donations and gifts				
Unrestricted funds:				
Donations			1,245	1,535
Gift aid			<u>6,822</u>	<u>2,152</u>
			<u>8,067</u>	<u>3,687</u>
				<u>-</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Rental income	58,333	-	58,333	48,324
Interest receivable	13,135	-	13,135	2,653
	71,468	-	71,468	50,977

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Members subscriptions	8,313	-	8,313	6,131
Sundry programme receipts (Net)	2,517	-	2,517	925
	10,830	-	10,830	7,056

	Receipts £	Expenditure £	Net 2023 £	Net 2022 £
eGroup Acitivities	634	(605)	29	205
eGroup Regular Club	13,367	(14,150)	(783)	-
Hanuman Chalisa	1,137	(938)	199	-
Havan	6,891	(7,478)	(587)	1,184
Mahashivratri	637	(83)	554	527
Navratri (Joint Navratri)	8,675	(7,100)	1,575	(856)
AGM	-	(100)	(100)	-
Bhajan (AGM)	105	(672)	(567)	-
Chaitry Navratri				(235)
Men's Club	3,750	(2,236)	1,514	131
Music Class				(20)
Harmonium Class	2,410	(2,400)	10	(74)
Ladies Club	198	(43)	155	34
Open Mike	1,550	(1,122)	428	29
Day Club	257	(166)	90	-
	39,610	(37,092)	2,517	925

THE BRAHMIN SOCIETY NORTH LONDON

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

5 Total resources expended

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Depreciation	7,257	-	7,257	8,889
Community programs	34,550	-	34,550	27,922
Grant funding of activities	1,000	-	1,000	700
	<u>42,807</u>	<u>-</u>	<u>42,807</u>	<u>37,511</u>

6 Costs relating to community programs

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Printing, postage, stationery & eMailings	306	-	306	2,174
Computer Software/ Hardware/Program	305	-	305	188
Membership software	1,442	-	1,442	1,231
Insurance	2,472	-	2,472	2,210
Water rates	803	-	803	530
Light and heat	9,484	-	9,484	5,224
Telephone	1,054	-	1,054	925
TV Licence	159	-	159	-
Cleaning	3,423	-	3,423	1,863
Repairs and maintenance + Gardening	10,063	-	10,063	7,997
Equipment - Non Capitalised	1,318	-	1,318	-
Legal & Professional Fees	480	-	480	1,397
Bank charges+PayPal fee	360	-	360	344
* Flagstone Management Fee	1,058	-	1,058	394
Other Sundry + Training	929	-	929	1,578
Grant Expenses	-	-	-	1,250
Web site	893	-	893	617
	<u>34,550</u>	<u>-</u>	<u>34,550</u>	<u>27,922</u>

7 Grants payable

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Grants & Funding	1,000	-	<u>1,000</u>	<u>700</u>
Grants to institutions relating to community Program comprise				
BEHT - Education Fund	500	-	500	500
GOSH Childrens charity	-	-	-	100
Go Dharmic - Covid19 Appeal	-	-	-	100
MacMillan Cancer Support	250	-	250	-
St.Lukes Hospice	250	-	250	-
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>700</u>

Society has opened Deposit Hub Account with CAF bank to facilitate better return on Fixed Deposits
The investment is managed by Flagstone with a small service Fee.

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

8 Trustees

Trustees or any persons connected with them, have not received any remuneration during the year.

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold land	Freehold buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
As at 31 August 2022	207,175	362,884	16,869	586,928
Additions	-	-	-	-
Cost As at 31 August 2023	<u>207,175</u>	<u>362,884</u>	<u>16,869</u>	<u>586,928</u>
Depreciation				
As At 1 September 2022	-	127,015	16,869	143,884
Charge for the year	-	7,257	-	7,257
Depreciation As At 31 August 2023	<u>-</u>	<u>134,272</u>	<u>16,869</u>	<u>151,141</u>
Net book value				
As At 31 August 2023	<u>207,175</u>	<u>228,612</u>	<u>-</u>	<u>435,787</u>
As At 31 August 2022	<u>207,175</u>	<u>235,869</u>	<u>-</u>	<u>443,044</u>

	2023	2022
	£	£
Other Debtors	12,001	4,072
Prepayments	5,475	2,770
	<u>17,476</u>	<u>6,842</u>
12 Creditors: amounts falling due within one year	2,023	2,022
	£	£
Accruals and deferred Income	<u>10,919</u>	<u>9,213</u>

THE BRAHMIN SOCIETY NORTH LONDON
 NOTES TO THE ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 31 AUGUST 2023

13 Funds

	Movement in funds			Balance as at 31 August 2023 £
	Balance as at 31 August 2022 £	Incoming resources £	Resources expended £	
Unrestricted Fund	<u>940,111</u>	<u>90,365</u>	<u>(42,807)</u>	<u>987,669</u>

14 Analysis of net assets between funds

	Total funds £
Fund balances at 31 August 2023 are represented by:	
Tangible fixed assets	435,787
Net Current assets	562,801
Creditors: amounts falling due within one year	<u>(10,919)</u>
	<u>987,669</u>

THE BRAHMIN SOCIETY NORTH LONDON

England & Wales - Charity number 287810

Accounts

Charity Registration No. 287810

THE BRAHMIN SOCIETY NORTH LONDON

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

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Trustees' annual report for the period

From

Period start date			Period End date		
Day	Month	Year	Day	Month	Year
01	09	2021	31	08	2022

Reference and administration details

Charity name	<i>The Brahmin Society North London</i>	
Other names charity is known by	<i>BSNL</i>	
Registered charity number (if any)	<i>287810</i>	
Charity's Principal address	<i>BSNL House</i>	
	<i>128 East Lane</i>	
	<i>North Wembley, Middlesex</i>	
	Postcode	<i>HA0 3NL</i>

Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Portfolio (if applicable)
Parul Jani	Chair	N/A
Dhirendra Dave	Deputy Chair	Membership / EGroup / Open Mike
Ramnik Joshi	Treasurer	Men's Group
Selina Rawal	Secretary	Media
Rajiv Vyas	Assist. Secretary	Governance & Constitution
Pramath Pandya	Trustee	Building
Harsha Trivedi	Trustee	Sangeet, Music & Yoga
Sameet Pandya	Trustee	YBs & Sports
Trupti Joshi	Trustee	Ladies Club

Names and addresses of advisors

Type of advisor	Name	Address
Bank	HSBC bank	26-28 St Ann's Road, Harrow HA1 1LA
Bank	CAF Bank	25 Kings Hill Avenue, West Malling ME19 4TA
Investment Hub	Flagstone Investment	Clareville House, 26-27 Oxenden St. London SW1Y 4EL
Legal Advisors	Vyman Solicitors	Vyman House, 104 College Road, Harrow HA1 1BQ

Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution adopted 6th March 2022
How the charity is constituted	Unincorporated Association
Trustee selection methods	Trustees are appointed or reappointed for a term of 2 years at the Annual General Meeting held in January or February

Additional governance issues

Membership is open to individuals over eighteen, who satisfy the criteria outlined in in the BSNL Constitution, and who apply on the BSNL's membership application form which will be subject to approval by the Board of Trustees provided they:

- Accept and actively support the objectives of the BSNL;
- Pay a voluntary amount as annual membership fees;
- Agree to the Terms and Conditions of Membership as amended from time to time

The trustees oversee the day to day running of the Society. The Trustees seek the views of members, the SubGroups and volunteers in deciding the activities to be run..

DBS checks are carried out prior to commencement of trusteeship and other checks are carried out again in line with statutory and constitutional requirements.

All trustees give their time voluntarily and received no remuneration or other benefits.

Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote the advancement of the Hindu religion. To promote relief of poverty and sickness.

To promote advancement in education.

To promote participation in healthy recreation. The main activities are:

To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for other communities.

To support other local charitable organizations or institutions having objects similar to those of the Society provided they are of a non-political nature.

To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.

Public Benefit

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The various activities undertaken by the main BSNL and the SubGroups were all in accordance with our objects and within the guidance on public benefit.

Additional details

We are grateful for the many hours volunteers, including member volunteers, have spent listening and encouraging our members and working with The BSNL's SubGroups. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Achievements and performance

Year 2022 brought us new hope, with Covid19 almost on its way out but was still creeping into back of our head. Members had mix feeling about meeting in person. The Brahmin Society North London continued to support their members to connect with each other with taking consider mix feeling amongst members. We provided mix activities, to accommodate all, hybrid and in person.

Trustees with help of various subcommittee and volunteers continued to provide activities for our Day Clubs - eClub, Ladies Club, Men's club, Open Mic, Yoga, Cultural classes and other activities some in person and some via 'Zoom' platform to keep the members and their families safe. Organising events is always a challenge but to do so via social platforms requires vision and imagination. Trustees are indebted to those volunteers who came up with new ideas and executed those to perfection. Board of Trustees are extremely grateful to all the volunteers for their commitment and hard work to the community.

In addition to our regular clubs, we have slowly started organising other regular events like Bhajan, Shivaratri pooja and our ever-popular program Navratri and Havan. Our members have appreciated these events and thoroughly enjoyed.

Finally, Trustees would like to thank all the volunteers for devoting their invaluable time to BSNL and the members for being part of BSNL.

Financial review

Cash at bank at 31/08/2022 was £499,437 which following a resolution by the Trustees will be held in unrestricted funds. The main financial risk to the charity is loss of income from the Nursery however this is mitigated in part by the securing of a fixed term lease with the Nursery which was finalized in this last accounting year.
The Trustees believe that enough funds are held to cover 3 to 6 events and operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur.

Details of any funds materially in deficit

Not applicable

Further financial review details

Our main source of funds this year has been rental income from the nursery and other lettings which accounted for approximately 67% of the BSNL income for the year. Other income was made up of donations and income from activities undertaken by the BSNL over the course of the year.
General funds are used to maintain the running of the BSNL in all other aspects. The majority of income is applied to the activities undertaken for the whole membership and also any SubGroup related activities with an emphasis on the aims and objectives of the charity.

Risk Management & Policies

The BSNL maintains various policies for its proper functioning and governance. In accordance with their duties the Trustees undertake a risk review and maintain a risk register to capture any risks associated with the following :

- Governance Risk
- Operational Risk
- Financial Risk
- Environmental / External Risk
- Legal and Regulatory Risk

Declaration

On behalf of the charity's trustees

Full Name

Parul Jani

Position

Chair

Date

20 November 2022

THE BRAHMIN SOCIETY NORTH LONDON
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE BRAHMIN SOCIETY NORTH LONDON

I report on the accounts for the year ended 31 August 2022 which are set out on pages 8 to 14.

Respective responsibilities of trustees and auditors

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Puneet Kumar Sharma FCA

376 Essex Road
London N1 3PF

Dated: 7 January 2023

THE BRAHMIN SOCIETY NORTH LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds					
Voluntary income	2	3,687	-	3,687	(2,669)
Investment income	3	50,977	-	50,977	40,388
		54,664	-	54,664	37,719
Incoming resources from charitable activities					
Grants Received	4a	-	-	-	1,250
Other Income	4b	-	-	-	23,889
		61,719	-	61,719	70,470
Resources expended					
Charitable activities					
Community programs	5	36,261	1,250	37,511	53,285
		36,261	1,250	37,511	53,285
Net (expenditure)/income for the year/ Net movement in funds					
		25,458	(1,250)	24,208	17,185
Fund balances at 1 September 2021		525,530	390,373	915,903	898,718
Merging Designated Building Fund to Unrestricted	*	390,373	(390,373)	-	-
		550,988	389,123	940,111	915,903

* Financial proposal at AGM 6 Feb 2022, plus current Board of Trustee jointly decided to merge/reclassification of Building fund as Unrestricted.

THE BRAHMIN SOCIETY NORTH LONDON**BALANCE SHEET****AS AT 31 AUGUST 2022**

		<u>2022</u>		<u>2021</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		443,044		451,933
Current assets					
Debtors & Prepayments	11	6,842		31,425	
Cash at bank and in hand		499,438		458,401	
Total Current Assets		<u>506,280</u>		<u>489,826</u>	
Creditors: amounts falling due within one year	12	<u>(9,213)</u>		<u>(25,856)</u>	
Net current assets		£ <u>497,067</u>		<u>463,970</u>	
Total assets less current liabilities		<u>940,111</u>		<u>915,903</u>	
Income funds					
Restricted funds	13		-		390,373
Unrestricted funds			<u>940,111</u>		<u>525,530</u>
			<u>940,111</u>		<u>915,903</u>

The accounts were approved by Trustees on 12 September 2022

Parul Jani (Chair)
TrusteeRamnik Joshi (Treasurer)
Trustee

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 1993.

1.2 Incoming resources

Donations and grants are dealt with in the year in which they are received. The income tax recoverable attributable to donations are dealt with in the year to which the donations relate.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	
Freehold buildings	Straight line over 50 years
Fixtures, fittings & equipment	Straight line over 5 years

2 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and gifts	<u>3,687</u>	<u>-</u>	<u>3,687</u>	<u>(2,669)</u>
Donations and gifts				
Unrestricted funds:				
Donations and gifts			1,535	471
Reallocation-Portacabin Development			-	13,919
Gift aid			<u>2,152</u>	<u>1,735</u>
			<u>3,687</u>	<u>16,125</u>
Restricted funds:				
Reallocation-Portacabin Development			-	(13,919)
Refund - Portacabin Development			-	(3,900)
Refund HMRC - Gift Aid Tax			-	(975)
Funeral Support			<u>-</u>	<u>-</u>
			<u>-</u>	<u>(18,794)</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Rental income	48,324	-	48,324	38,951
Interest receivable	2,653	-	2,653	1,437
	<u>50,977</u>	<u>-</u>	<u>50,977</u>	<u>40,388</u>

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Members subscriptions	6,131	-	6,131	3,669
Sundry programme receipts (Net)	925	-	925	3,943
	<u>7,056</u>	<u>-</u>	<u>7,056</u>	<u>7,612</u>

	Receipts £	Expenditure £	Net 2022 £	Net 2021 £
Bhajan	-	-	-	51
eGroup Activities	1,918	(1,713)	205	-
Hanuman Chalisa	-	-	-	2,052
Havan	1,550	(366)	1,184	935
Mahashivratri	578	(51)	527	381
Navratri (Joint Navratri)	2,144	(3,000)	(856)	(131)
AGM	5	(5)	0	-
Chaitry Navratri	97	(332)	(235)	-
Men's Club	1,194	(1,063)	131	210
Music Class	1,130	(1,150)	(20)	140
Harmonium Class	2,326	(2,400)	(74)	160
Ladies Club	87	(53)	34	-
Open Mike	76	(47)	29	145
	<u>11,105</u>	<u>(10,180)</u>	<u>925</u>	<u>3,943</u>

4a Grants Receivable

Tesco Grant	<u>2022</u>	<u>2021</u>
	-	1,250

4b Other Income

Federation closing fund	<u>2022</u>	<u>2021</u>
	-	1,139
Insurance compensation	-	22,750
	<u>-</u>	<u>23,889</u>

3RAHMIN SOCIETY NORTH LONDON
STATEMENTS TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Total resources expended

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Depreciation	8,889	-	8,889	8,887
Community programs	26,672	1,250	27,922	42,678
Grant funding of activities	700	-	700	1,720
	<u>36,261</u>	<u>1,250</u>	<u>37,511</u>	<u>53,285</u>

Costs relating to community programs

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Printing, postage, stationery & eMailings	2,174	-	2,174	1,313
Computer Software/ Hardware/Program	188	-	188	422
Membership software	1,231	-	1,231	1,318
Insurance	2,210	-	2,210	2,792
Water rates	530	-	530	452
Light and heat	5,224	-	5,224	4,092
Telephone	925	-	925	1,013
Cleaning	1,863	-	1,863	1,613
Repairs and maintenance + Gardening	7,997	-	7,997	9,194
Portacabin Demolition	-	-	-	19,152
Legal & Professional Fees	1,397	-	1,397	-
Bank charges+PayPal fee	344	-	344	47
Flagstone Management Fee	394	-	394	-
Other Sundry + Training	1,578	-	1,578	390
Subscriptions	-	-	-	100
Grant Expenses	-	1,250	1,250	-
Web site	617	-	617	780
	<u>26,672</u>	<u>1,250</u>	<u>27,922</u>	<u>42,678</u>

Grants payable

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Grants & Funding	700	-	<u>700</u>	<u>1,720</u>

Grants to institutions relating to community programs comprise:

BEHT - Education fund	500	-	500	400
GOSH Childrens Charity	100	-	100	300
Go Dharmic - COVID 19 Appeal	100	-	100	-
UNICEF - Covid 19 Vaccinaid	-	-	-	1,020
	<u>700</u>	<u>-</u>	<u>700</u>	<u>1,720</u>

Society has opened Deposit Hub Account with CAF to facilitate better return on Fixed Deposits
The investment is managed by Flagstone with a small service fee.

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold land	Freehold buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
As at 31 August 2021	207,175	362,884	16,869	586,928
Additions	-	-	-	-
Cost As at 31 August 2022	<u>207,175</u>	<u>362,884</u>	<u>16,869</u>	<u>586,928</u>
Depreciation				
As At 1 September 2021	-	119,758	15,237	134,995
Charge for the year	-	7,257	1,632	8,889
Depreciation As At 31 August 2022	<u>-</u>	<u>127,015</u>	<u>16,869</u>	<u>143,884</u>
Net book value				
As At 31 August 2022	<u>207,175</u>	<u>235,869</u>	<u>-</u>	<u>443,044</u>
As At 31 August 2021	<u>207,175</u>	<u>243,126</u>	<u>1,632</u>	<u>451,933</u>

11 Debtors

	2022	2021
	£	£
Other Debtors	4,072	25,701
Prepayments	2,770	5,724
	<u>6,842</u>	<u>31,425</u>

12 Creditors: amounts falling due within one year

	2,022	2,021
	£	£
Accruals and deferred income	<u>9,213</u>	<u>25,856</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

13 Restricted funds

It is in view of Independent Examiner and Trustees, that the hall hire and nursery rental income are part of working capital and should be classified as unrestricted. Current Board of Trustees have approved to merge Building fund to Unrestricted.

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance as at 31 August 2021	Incoming resources	Resources expended	Balance as at 31 August 2022
	£	£	£	£
Restricted funds				
Building fund	389,123	-	-	389,123
Merging Building fund to Unrestricted	(389,123)	-	-	(389,123)
Tesco Grant	1,250	-	(1,250)	-
	<u>1,250</u>	<u>-</u>	<u>(1,250)</u>	<u>-</u>
Unrestricted Fund	525,530	61,719	(36,261)	550,988
Merging Building fund to Unrestricted	389,123			389,123
	<u>914,653</u>	<u>61,719</u>	<u>(36,261)</u>	<u>940,111</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 August 2022 are represented by:			
Tangible fixed assets	443,044	-	443,044
Net Current assets	506,280	-	506,280
Creditors: amounts falling due within one year	(9,213)	-	(9,213)
	<u>940,111</u>	<u>-</u>	<u>940,111</u>

THE BRAHMIN SOCIETY NORTH LONDON

England & Wales - Charity number 287810

Accounts

Charity Registration No. 287810

THE BRAHMIN SOCIETY NORTH LONDON
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

THE BRAHMIN SOCIETY NORTH LONDON
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Harsha Trivedi	(Chair)
Gunvant Dave	(Vice Chair)
Ameet Kumar Sharma	(Secretary)
Ramnik Joshi	(Treasurer)
Hitesh Purohit	(Assist Treasurer)
Parul Jani	
Ashwin Thaker	
Chandrashekhar Thaker	
Trupti Joshi	
Vandanaben Joshi	
Bhavesh Yagnik	Resigned
Anjana Thaker	Resigned
Nilimaben Raval	Resigned

Charity number 287810

Principal address BSNL House
128 East Lane
Wembley
Middlesex
HA0 3NL

Website www.bsnl.org.uk

Independent Examiner Puneet Kumar Sharma
376 Essex Road
London N1 3PF

Bankers HSBC
Watford & Harrow Commercial Centre
1st Floor, Sunningdale
The Belfry Business Park, Colonial Way
Watford
WD24 4LG

THE BRAHMIN SOCIETY NORTH LONDON CONTENTS

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**THE BRAHMIN SOCIETY NORTH LONDON
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report and accounts together with the independent examiner's report for the year ended 31 August 2021

Governance and management

The Board of Trustees meet monthly in order to monitor the running of the charity. The day to day running of the charity is delegated to a sub committee comprising members of the Board of trustees..

The trustees who served during the year were:

Chair	Harsha Trivedi	
Vice Chair	Gunvant Dave	
Secretary	Ameet Kumar Sharma	
Treasurer	Ramnik Joshi	
Membership	Chandrashekar Thaker	
Building upkeep	Ashwin Thaker	
Elders Group chair	Hitesh Purohit	
Events management	Parul Jani	
Grants/ Abhilasha Chair	Vandanaben Joshi	
Trustee	Trupti Joshi	
Ast.Secretary	Bhavesh Yagnik	Resigned on 17/01/2021
Elders Group chair	Anjana Thaker	Resigned on 01/03/2021
Trustee	Nilimaben Raval	Resigned on 10/02/2021

Objectives and activities

The Brahmin Society North London is a charity with the following objects:

- 1) To promote the advancement of the Hindu religion.
- 2) To promote relief of poverty and sickness.
- 3) To promote advancement in education.
- 4) To promote participation in healthy recreation.

The main activities are:

- 1) To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for other communities.
- 2) To support other local charitable organizations or institutions having objects similar to those of the Society provided they are of a non-political nature.
- 3) To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE BRAHMIN SOCIETY NORTH LONDON
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Achievements and performance

We have lived through another challenging year, with Covid 19 restrictions. Year 2021 started with hope as the vaccines were rolled out. The Brahmin Society North London continued to support the members by providing opportunities to connect with each other. The society endeavoured to carry out its activities as the previous year.

Despite government's decision to lift some restrictions on social gatherings, Trustees continued to provide activities for our Day Clubs - eClub, Ladies Club and Men's club, Open Mic, Yoga, Hanuman Chalisa, Bhajans, etc., via 'Zoom' platform to keep the members and their families safe. Organising events is always a challenge but to do so via social platforms requires vision and imagination. Trustees are indebted to those volunteers who came up with new ideas and executed those to perfection. Trustees and I are extremely grateful to all the volunteers for their commitment and hard work to the community.

Going forward, we will keep reviewing our current position regarding holding Zoom programmes, as the Covid 19 situation is fluid. The trustees in charge of this review, will decide if it is safe to start activities in the BSNL hall. However, it may be prudent to continue with Zoom option to include those members who are vulnerable and are shielding.

Homeless Kitchen project has been an important project for BSNL, which allows our members to support the wider community. Unfortunately, due to Covid 19 risks, this project is temporarily on hold.

Financial review

BSNL finance have shown a decline in Donations, Membership and rental income. This has been impacted by our normal interactions in person at various religious and other events in previous years. The interest rates are also at a historical low and the income from investments are minimal.

The trustees do not expect any short term risk to BSNL assets. An appropriate and adequate insurance provisions, reviewed annually, have been made to mitigate such risks/potential losses. Regular risk assessments are undertaken for Health and safety issues and if necessary, action is taken to reduce or eliminate any risks identified.

BSNL policy is that unrestricted funds, which have not been designated for specific use, should be maintained at a level equivalent to expenditure for 3 to 6 events. The trustees are of the opinion that reserves at this level would ensure, BSNL would be able continue activities at the current level, in the event that there is a significant drop in funding. This period would allow the Trustees to identify ways in which additional funds may be raised. I am pleased to confirm that, despite the financial difficulties, the level of reserves has been maintained throughout the year.

Finally, Trustees would like to thank all the volunteers for devoting their invaluable time to BSNL and the members for being part of BSNL.

On behalf of the board of trustees

Harsha Trivedi (Chair)

Trustee

Dated: 22 Sept 2021

THE BRAHMIN SOCIETY NORTH LONDON
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE BRAHMIN SOCIETY NORTH LONDON

I report on the accounts for the year ended 31 August 2021 which are set out on pages 4 to 10.

Respective responsibilities of trustees and auditors

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Puneet Kumar Sharma FCA

376 Essex Road
London N1 3PF

Dated: 22 December 2021

THE BRAHMIN SOCIETY NORTH LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds					
Voluntary income	2	16,125	(18,794)	(2,669)	7,807
Investment income	3	40,388		40,388	60,993
		56,513	(18,794)	37,719	68,800
Incoming resources from charitable activities					
Incoming resources from charitable activities	4	7,612	-	7,612	15,834
Grants Received	4a	-	1,250	1,250	-
Other Income	4b	23,889	-	23,889	-
		88,014	(17,544)	70,470	84,634
Resources expended					
Charitable activities					
Community programs	5	25,246	28,039	53,285	57,259
		25,246	28,039	53,285	57,259
Net (expenditure)/income for the year/ Net movement in funds					
		62,768	(45,583)	17,185	27,375
Fund balances at 1 September 2020		462,762	435,956	898,718	871,343
Fund balances at 31 August 2021		525,530	390,373	915,903	898,718

THE BRAHMIN SOCIETY NORTH LONDON
BALANCE SHEET
AS AT 31 AUGUST 2021

	Notes	<u>2021</u>	<u>2020</u>
		£	£
Fixed assets			
Tangible assets	10	451,933	460,820
Current assets			
Debtors & Prepayments	11	31,425	19,762
Cash at bank and in hand		458,401	423,177
Total Current Assets		<u>489,826</u>	<u>442,939</u>
Creditors: amounts falling due within one year	12	<u>(25,856)</u>	<u>(5,041)</u>
Net current assets		<u>463,970</u>	<u>437,898</u>
Total assets less current liabilities		<u>915,903</u>	<u>898,718</u>
Income funds			
Restricted funds	13	390,373	435,956
Unrestricted funds		<u>525,530</u>	<u>462,762</u>
		<u>915,903</u>	<u>898,718</u>

The accounts were approved by Trustees on 22 September 2021

Harsha Trivedi (Chair)
Trustee

Ramnik Joshi (Treasurer)
Trustee

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 1993.

1.2 Incoming resources

Donations and grants are dealt with in the year in which they are received. The income tax recoverable attributable to donations are dealt with in the year to which the donations relate.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	No depreciation
Freehold buildings	Straight line over 50 years
Fixtures, fittings & equipment	Straight line over 5 years

2 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	16,125	(18,794)	(2,669)	7,807
Donations and gifts				
Unrestricted funds:				
Donations and gifts			471	1,323
Reallocation-Portacabin Development			13,919	-
Gift aid			1,735	6,267
			<u>16,125</u>	<u>7,590</u>
Restricted funds:				
Reallocation-Portacabin Development			(13,919)	-
Refund - Portacabin Development			(3,900)	-
Refund HMRC - Gift Aid Tax			(975)	-
Funeral Support			-	217
			<u>(18,794)</u>	<u>217</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Rental income	38,951	-	38,951	57,762
Interest receivable	1,437	-	1,437	3,231
	<u>40,388</u>	<u>-</u>	<u>40,388</u>	<u>60,993</u>

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Members subscriptions	3,669	-	3,669	6,786
Sundry programme receipts (Net)	3,943	-	3,943	9,048
	<u>7,612</u>	<u>-</u>	<u>7,612</u>	<u>15,834</u>

	Receipts £	Expenditure £	Net 2021 £	Net 2020 £
Bhajan	51	-	51	179
eGroup Shivkatha	72	72	-	-
Hanuman Chalisa	2,142	90	2,052	-
Havan	1,254	319	935	2,036
Homeless Kitchen	781	781	-	-
Mahashivratri	432	51	381	534
Men's Club	360	150	210	754
Music Class	1,640	1,500	140	1,043
Harmonium Class	2,460	2,300	160	-
Navratri (Joint Navratri net income allocation)	994	1,125	(131)	2,153
Open Mike	145	-	145	443
AGM - Hanuman Chalisa	-	-	-	(131)
Bolly Aerobics	-	-	-	10
BSNL Navratri/Childrens Garba	-	-	-	218
Diwali	-	-	-	(1,480)
Elders Group	-	-	-	1,475
Football	-	-	-	(207)
Ladies Club	-	-	-	732
Mehfil/ Music event	-	-	-	1,340
Movie Night	-	-	-	4
Parents and Toddler Group	-	-	-	(155)
Childrens Xmas Party	-	-	-	(109)
BSNL Yoga	-	-	-	209
	<u>10,331</u>	<u>6,388</u>	<u>3,943</u>	<u>9,048</u>

4a Grants Receivable

Tesco Grant	<u>2021</u> 1,250	<u>2020</u> -
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4b Other Income

Federation closing fund	<u>2021</u> 1,139	<u>2020</u> -
Insurance compensation	22,750	-
	<u>23,889</u>	<u>-</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

5 Total resources expended	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Depreciation	-	8,887	8,887	8,887
Community programs	23,526	19,152	42,678	47,372
Grant funding of activities	1,720	-	1,720	1,000
Total	25,246	28,039	53,285	57,259
6 Costs relating to community programs	Unrestricted	Restricted	2021	2020
	£	£	£	£
Printing, postage, stationery & eMailings	1,313	-	1,313	1,440
Computer Software/ Hardware/Program	422	-	422	262
Membership software	1,318	-	1,318	-
Insurance	2,792	-	2,792	2,507
Water rates	452	-	452	730
Light and heat	4,092	-	4,092	4,552
Telephone	1,013	-	1,013	1,448
Cleaning	1,613	-	1,613	8,770
Repairs and maintenance + Gardening	9,194	-	9,194	19,427
Portacabin Demolition	-	19,152	19,152	-
Legal & Professional Fees-Structural Eng.	-	-	-	1,250
Key Holder	-	-	-	1,400
Bank charges & interest	47	-	47	114
Sundry	390	-	390	933
Subscriptions	100	-	100	600
Supplies / Training	-	-	-	134
Grant Expenses	-	-	-	3,084
Web site	780	-	780	720
	23,526	19,152	42,678	47,372
7 Grants payable	Unrestricted	Restricted	2021	2020
	£	£	£	£
Grants & Funding	1,720	-	1,720	1,000
Grants to institutions relating to community programs comprise:				
BEHT - Education fund	400	-	400	400
GOSH Childrens Charity	300	-	300	-
UNICEF - Covid 19 Vaccinaid	1,020	-	1,020	-
Marie Curie				150
Water Aid				150
Go Dharmic - COVID 19 Appeal				300
	1,720	-	1,720	1,000

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold land	Freehold buildings	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
As at 31 August 2020	207,175	362,884	16,869	586,928
Additions	-	-	-	-
Cost As at 31 August 2021	<u>207,175</u>	<u>362,884</u>	<u>16,869</u>	<u>586,928</u>
Depreciation				
As At 1 September 2020	-	112,501	13,607	126,108
Charge for the year	-	7,257	1,630	8,887
Depreciation As At 31 August 2021	<u>-</u>	<u>119,758</u>	<u>15,237</u>	<u>134,995</u>
Net book value				
As At 31 August 2021	<u>207,175</u>	<u>243,126</u>	<u>1,632</u>	<u>451,933</u>
As At 31 August 2020	<u>207,175</u>	<u>250,383</u>	<u>3,262</u>	<u>460,820</u>

11 Debtors

	2021	2020
	£	£
Other Debtors	25,701	16,274
Prepayments	5,724	3,488
	<u>31,425</u>	<u>19,762</u>

12 Creditors: amounts falling due within one year

	2,021	2,020
	£	£
Accruals and deferred income	<u>25,856</u>	<u>5,041</u>

THE BRAHMIN SOCIETY NORTH LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance as at 31 August 2021 £
	Balance as at 31 August 2020 £	Incoming resources £	Resources expended £	
Restricted funds				
Building fund (Inc.Development project)	435,956	(19,575)	(27,258)	389,123
Homeless Kitchen	-	781	(781)	-
Tesco Grant	-	1,250	-	1,250
	<u>435,956</u>	<u>(17,544)</u>	<u>(28,039)</u>	<u>390,373</u>
Unrestricted Fund	<u>462,762</u>	<u>88,014</u>	<u>(25,246)</u>	<u>525,530</u>

14 Analysis of net assets between funds

Fund balances at 31 August 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	163,831	288,102	451,933
Net Current assets	368,403	121,423	489,826
Creditors: amounts falling due within one year	<u>(6,704)</u>	<u>(19,152)</u>	<u>(25,856)</u>
	<u>525,530</u>	<u>390,373</u>	<u>915,903</u>