

THE RAGHUVANSHI CHARITABLE TRUST

England & Wales · Charity number 288272

Details

Other names	THE RAGHUVANSI CHARITABLE TRUST
Status	Registered
Legal form	Trust
Registered	1983-12-06
Register	View on the Charity Commission register

Contact

Address 4 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Phone 02084279988

Activities

Objects: TO PROMOTE THE SPIRITUAL TEACHINGS AND THE MAINTENANCE OF THE DOCTRINES AND OF THE OBSERVANCES THAT SERVE TO PROMOTE AND MANIFEST THEM OF THE RELIGION OF THE INDIAN SUB-CONTINENT AS PRACTISED BY MEMBERS OF THE LOHANA COMMUNITY OF NORTH AND NORTH WESTERN AREA OF LONDON SUBSCRIBING TO SUCH RELIGION. (SEE TRUST DEED FOR FULL DETAILS).

Activities: Promote the spiritual teachings and the maintenance of the doctrines and of the observances that serve to promote and manifest them of the religion of the Indian Sub-Continent as practised by members of the Lohana Community of North and North West London subscribing to such religion, advance education and to provide recreational facilities for such members, in the interest of social welfare.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **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
2025-02-28	£55,685	£54,559	-	-
2024-02-28	£54,221	£57,369	-	-
2023-02-28	£61,766	£43,563	-	-
2022-02-28	£54,422	£43,933	-	-
2021-02-28	£44,114	£41,958	-	-

Trustees

Name	Role	Appointed
RAVINDRA TANNA	Chair	2021-08-15
BHARGAWDIP DEVJIBHAI BUDDHDEV		2023-12-08
DINESH SHONCHHATRA		2025-04-25
KAMALESH HIMATLAL KANTARIA		2019-07-07
KIRAN KANTILAL POPAT		2025-12-18
NAYANA POPAT		2025-11-23
NEIL CHANDRAKANT MORJARIA		2023-12-08
PRATAP KHAGRAM		2025-04-25
RAJESH RATILAL JOBANPUTRA		2025-11-23
Ronak Paw		2025-04-25
SAILESH MEHTA		2019-07-07
SILPA GADHIA		2021-08-15

THE RAGHUVANSHI CHARITABLE TRUST

England & Wales - Charity number 288272

Accounts

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

Introduction

The Trustees present their Annual Report along with the financial statements of the Charity for the year ended 28th February 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7 to the accounts and comply with its trust deed, the Charities Act 2011 and the 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) issued 16 July 2014.

Aims and objectives

The objects of the Charity are firstly to promote the spiritual teachings and the maintenance of the doctrines and of the observances that serve to promote and manifest them of the religion of the Indian Sub-Continent as practised by members of the Lohana Community of North and North West London subscribing to such religion, secondly to advance education and thirdly to provide recreational facilities for such members of the Lohana Community in the interest of social welfare with the object of improving conditions of life for such persons having need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

Constitution

The Charity was established by declaration of a Charitable Trust Deed on 5th November 1983 as amended from time to time. It is registered as a Charity in England and Wales with registration number 288272.

Contact address

The main address for contact is:-
Raghuvanshi Charitable Trust Centre
Headstone Lane (opp Headstone Lane British Rail Station)
Harrow
Middlesex HA2 6NG

Trustees and officers

During the period the Trustees and other officers were:-

Chairperson	Sailesh Mehta	
Secretary	Rajeshree Sodha	
Treasurer	Kamalesh H. Kantaria	
Administrator	Ravindra Tanna	
Other Trustees	Silpa Gadhia	
	Neil C. Morjaria	
	Bhargawdip D. Buddhdev	
	Meena Jasani	(Ex-officio - LCNL President)
	Bharat Ghelani	(LCNL Representative)
	Jeet Rughani	(LCNL Representative)

Independent Examiner

Shaileen Shah, CTA, FCCA
Price Mann Limited
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB.

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

Reserves policy

The Trust's reserve policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies which may arise from time to time.

Investment policy and performance

The Trust does not currently hold any investments.

The operating income /(loss) for the year was £1,126 (2024 – (£3,148)). The accumulated surplus carried forward is £585,586 (2024 - £584,460).

Public benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to all guidance published by the Charity Commission.

Trustee's responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

Sailesh Mehta

Sailesh Mehta
Chairperson

Date: 31st July 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAGHUVANSHI CHARITABLE TRUST FOR THE YEAR ENDED 28TH FEBRUARY 2025

I report on the accounts of the Trust for the year ended 28th February 2025 which are set out on pages 5 to 11.

Respective responsibilities of the Trustees and Examiner

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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Shaileen Shah

SHAILEEN SHAH (CTA, FCCA)
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB.

DATE: 01/08/2025

THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2025


Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted		Total funds £ F04	Prior year funds £ F05
		income funds £ F02	Endowment funds £ F03		
Incoming resources					
(Note 3)					
Income and endowments from:					
Donations and legacies	5,000	-	-	5,000.00	15
Charitable activities	250	-	-	250.00	750
Other trading activities	48,798	-	-	48,798.00	53,363
Investments	1,637	-	-	1,637.04	93
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	55,685	-	-	55,685.04	54,221
Resources expended					
(Note 5)					
Expenditure on:					
Raising funds	40,514	-	-	40,513.74	42,973
Charitable activities	-	-	-	-	-
Separate material item of expense	-	-	-	-	-
Other	14,045	-	-	14,045.25	14,396
Total	54,559	-	-	54,558.99	57,369
Net income/(expenditure) before investment gains/(losses)	1,126	-	-	1,126.05	- 3,148
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	1,126	0	0	1,126.05	- 3,148
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	1,126	0	0	1,126.05	- 3,148
Reconciliation of funds:					
Total funds brought forward	584,460	-	-	584,459.62	587,607
Total funds carried forward	585,586	-	-	585,585.67	584,460

Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	(Note 6)	453,951	-	-	453,951	467,996
Total fixed assets		453,951	-	-	453,951	467,996
Current assets						
Debtors	(Note 7)	1,400	-	-	1,400	-
Cash at bank and in hand	(Note 9)	136,659	-	-	136,659	13,500
Total current assets		138,059	-	-	138,059	13,500
Creditors: amounts falling due within one year	(Note 8)	6,425	-	-	6,425	16,055
Net current assets/(liabilities)		131,635	-	-	131,635	- 2,555
Total net assets or liabilities		585,586	-	-	585,586	465,441
Funds of the Charity						
Unrestricted funds		585,586	-	-	585,586	-
Total funds		585,586	-	-	585,586	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
Sailesh mehta	Sailesh Mehta	31/07/2025
	Kamlesh H. Kantaria	31/07/2025

**THE RAGHUVANSHI CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern. The Trustees are confident that the organisation can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

The Trustees have a reasonable expectation that the organisation has adequate resources to continue in operation for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

Note 2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Notes to the accounts (cont)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has not received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2024

Notes to the accounts (cont)

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and are valued at cost. The depreciation rates and methods used are disclosed in note 6.2.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	5,000	-	-	5,000	15
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	5,000	-	-	5,000	15
Charitable activities:	New Patrons	250	-	-	250	750
		-	-	-	-	-
	Other	-	-	-	-	-
		Total	250	-	-	250
Other trading activities:	Hire of hall & grounds	32,598	-	-	32,598	37,563
	Rent from residential unit	16,200	-	-	16,200	15,700
	Tree planting	-	-	-	-	-
	Other	-	-	-	-	100
		Total	48,798	-	-	48,798
Income from investments:	Interest income	1,637	-	-	1,637	93
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
		Total	1,637	-	-	1,637
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		Total	-	-	-	-
TOTAL INCOME		55,685	-	-	55,685	54,221

Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

Description	This year £	Last year £
Government grant 1		-
Government grant 2	-	-
Government grant 3	-	-
Other	-	-
Total	-	-

Note 5 Analysis of expenditure

Analysis	This year			Total funds £
	Unrestricted funds	Restricted income funds	Endowment funds	
Expenditure on raising funds:				
Rent collection, property repairs and maintenance charges	40,514	-	-	40,514
				-
Total expenditure on raising funds	40,514	-	-	40,514
Other				
Depreciation	14,045	-	-	14,045
	-	-	-	-
Total other expenditure	14,045	-	-	14,045
TOTAL EXPENDITURE	54,559	-	-	54,559

Analysis	This year			Total funds £
	Unrestricted funds	Restricted income funds	Endowment funds	
Expenditure on raising funds:				
Rent collection, property repairs and maintenance charges	42,973	-	-	42,973
				-
Total expenditure on raising funds	42,973	-	-	42,973
Other				
Depreciation	14,686	-	-	14,686
	-	-	-	-
Total other expenditure	14,686	-	-	14,686
TOTAL EXPENDITURE	57,659	-	-	57,659

Note 6 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

6.1 Cost or valuation

	Freehold land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	749,666	-	107,451	857,117
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	749,666	-	107,451	857,117

6.2 Depreciation and impairments

	**Basis SL		RB	SL or RB
** Rate	2%		25%	
At beginning of the year	285,879	-	103,242	389,121
Disposals	-	-	-	-
Depreciation	12,993	-	1,052	14,045
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	298,872	-	104,294	403,166

14.3 Net book value

Net book value at the beginning of the year	463,787	-	4,209	467,996
Net book value at the end of the year	450,794	-	3,157	453,951

Notes to the accounts (cont)

Note 7 Debtors and prepayments

7.1 Analysis of debtors

	This year £	Last year £
Rent deposit	1,200	1,200
Trade debtors	200	9,900
Prepayments and accrued income	-	-
Total	1,400	11,100

Note 8 Creditors and accruals

8.1 Analysis of creditors

	Amounts falling due		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Trade creditors	2,085	13,062	-	-
Other creditors	4,340	2,993	-	-
Total	6,425	16,055	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	136,659	119,019
Other	-	-
Total	136,659	119,019

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity this year or last year.

10.2 Trustees' expenses

No trustee expenses have been incurred.

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period this year or the last year.

THE RAGHUVANSHI CHARITABLE TRUST

England & Wales - Charity number 288272

Accounts

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2024**

THE RAGHUVANSHI CHARITABLE TRUST TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28TH FEBRUARY 2024

Introduction

The Trustees present their Annual Report along with the financial statements of the Charity for the year ended 28th February 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 6 to the accounts and comply with its trust deed, the Charities Act 2011 and the 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) issued 16 July 2014.

Aims and objectives

The objects of the Charity are firstly to promote the spiritual teachings and the maintenance of the doctrines and of the observances that serve to promote and manifest them of the religion of the Indian Sub-Continent as practised by members of the Lohana Community of North and North West London subscribing to such religion, secondly to advance education and thirdly to provide recreational facilities for such members of the Lohana Community in the interest of social welfare with the object of improving conditions of life for such persons having need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

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Trustees and officers

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Administrator	Ravindra Tanna	
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	Neil C. Morjaria	
	Bhargwdip D. Buddhdev	
	Meena Jasani	(Ex-officio - LCNL President)
	Bharat Ghelani	(LCNL Representative)
	Jeet Rughani	(LCNL Representative)

Independent Examiner

Shaileen Shah, CTA, FCCA
Price Mann Limited
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB.

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2024**

Reserves policy

The Trust's reserve policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies which may arise from time to time.

Investment policy and performance

The Trust does not currently hold any investments.

The operating income /(loss) for the year was (£3,248) (2023 – £18,203). The accumulated surplus carried forward is £584,360 (2023 - £587,607).

Public benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to all guidance published by the Charity Commission.

Trustee's responsibilities

The trustee is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
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- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
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The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

Signed by:

3BBD29EDE0BE497...
Sailesh Mehta
Chairperson

Date: 23-Oct-24

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAGHUVANSHI CHARITABLE TRUST FOR THE YEAR ENDED 28TH FEBRUARY 2024

I report on the accounts of the Trust for the year ended 28th February 2024 which are set out on pages 4 to 7.

Respective responsibilities of the Trustees and Examiner

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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

DocuSigned by:

E07F750CFC2549F...

SHAILEEN SHAH (CTA, FCCA)
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB

DATE: 23-Oct-24

THE RAGHUVANSHI CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28TH FEBRUARY 2024

Statement of financial activities

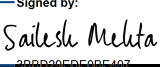
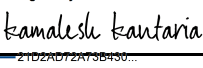
Recommended categories by activity	Unrestricted funds £	Restricted		Total funds £	Prior year funds £
		income funds £	Endowment funds £		
Incoming resources					
(Note 3)					
Income and endowments from:					
Donations and legacies	15	-	-	15	4,750
Charitable activities	750	-	-	750	-
Other trading activities	53,363	-	-	53,363	57,016
Investments	93	-	-	93	-
Separate material item of income		-	-	-	-
Other		-	-	-	-
Total	54,221	-	-	54,221	61,766
Resources expended					
(Note 5)					
Expenditure on:					
Raising funds	42,973	-	-	42,973	29,409
Charitable activities	-	-	-	-	-
Separate material item of expense	-	-	-	-	-
Other	14,396	-	-	14,396	14,154
Total	57,369	-	-	57,369	43,563
Net income/(expenditure) before investment gains/(losses)	(3,148)	-	-	(3,148)	18,203
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(3,148)	0	0	(3,148)	18,203
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(3,148)	0	0	(3,148)	18,203
Reconciliation of funds:					
Total funds brought forward	587,607	-	-	587,607	569,404
Total funds carried forward	584,460	-	-	584,460	587,607

THE RAGHUVANSHI CHARITABLE TRUST
BALANCE SHEET
FOR THE YEAR ENDED 28TH FEBRUARY 2024

Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	(Note 6)	467,996	-	-	467,996	480,265
Total fixed assets		467,996	-	-	467,996	480,265
Current assets						
Debtors	(Note 7)	13,500	-	-	13,500	11,100
Cash at bank and in hand	(Note 9)	119,019	-	-	119,019	101,688
Total current assets		132,519	-	-	132,519	112,788
Creditors: amounts falling due within one year	(Note 8)	16,055	-	-	16,055	5,446
Net current assets/(liabilities)		116,464	-	-	116,464	107,342
Total net assets or liabilities		584,460	-	-	584,460	587,607
Funds of the Charity						
Unrestricted funds		584,460	-	-	584,460	587,607
Total funds		584,460	-	-	584,460	587,607

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
Signed by: 	Sailesh Mehta	23-Oct-24
Signed by: 	Kamallesh H. Kantaria	23-Oct-24

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28TH FEBRUARY 2024**

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern. The Trustees are confident that the organisation can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

The Trustees have a reasonable expectation that the organisation has adequate resources to continue in operation for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

Note 2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2024**

Notes to the accounts (cont)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has not received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2024

Notes to the accounts (cont)

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and are valued at cost. The depreciation rates and methods used are disclosed in note 6.2.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	15	-	-	15	4,750
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	15	-	-	15	4,750
Charitable activities:	New Patrons	750	-	-	750	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	750	-	-	750	-
Other trading activities:	Hire of hall & grounds	37,563	-	-	37,563	41,416
	Rent from residential unit	15,700	-	-	15,700	15,600
	Tree planting	-	-	-	-	-
	Other	100	-	-	100	-
		Total	53,363	-	-	53,363
Income from investments:	Interest income	93	-	-	93	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
		Total	93	-	-	93
Separate material item of income:	COVID 19 Grant	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		54,221	-	-	54,221	61,766

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2024**

Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

Note 5 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Rent collection, property repairs and maintenance	42,973	-	-	42,973	29,409	-	-	29,409
				-				-
Total expenditure on raising funds	42,973	-	-	42,973	29,409	-	-	29,409
Other								
Depreciation	14,396	-	-	14,396	14,154	-	-	14,154
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	14,396	-	-	14,396	14,154	-	-	14,154
TOTAL EXPENDITURE	57,369	-	-	57,369	43,563	-	-	43,563

Note 6 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

6.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	749,666	-	-	105,324	854,990
Additions	-	-	-	2,127	2,127
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	749,666	-	-	107,451	857,117

6.2 Depreciation and impairments

	SL			RB	SL or RB
**Basis					
** Rate	2%			25%	
At beginning of the year	272,886	-	-	101,839	374,725
Disposals	-	-	-	-	-
Depreciation	12,993	-	-	1,403	14,396
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	285,879	-	-	103,242	389,121

14.3 Net book value

Net book value at the beginning of the year	476,780	-	-	3,485	480,265
Net book value at the end of the year	463,787	-	-	4,209	467,996

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2024**

Notes to the accounts (cont)

Note 7 Debtors and prepayments

7.1 Analysis of debtors

	This year £	Last year £
Rent deposit	1,200.0	1,200.0
Trade debtors	12,300.0	9,900.0
Total	13,500.0	11,100.0

Note 8 Creditors and accruals

8.1 Analysis of creditors

	This year £	Last year £	This year £	Last year £
Trade creditors	13,062	2,100	-	-
Other creditors	2,993	3,346	-	-
Total	16,055	5,446	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	119,019	101,688
Other	-	-
Total	119,019	101,688

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with

10.2 Trustees' expenses

No trustee expenses have been incurred

10.3 Transaction(s) with related parties

THE RAGHUVANSHI CHARITABLE TRUST

England & Wales - Charity number 288272

Accounts

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

Introduction

The Trustees present their Annual Report along with the financial statements of the Charity for the year ended 28th February 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 6 to the accounts and comply with its trust deed, the Charities Act 2011 and the 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) issued 16 July 2014.

Aims and objectives

The objects of the Charity are firstly to promote the spiritual teachings and the maintenance of the doctrines and of the observances that serve to promote and manifest them of the religion of the Indian Subcontinent as practised by members of the Lohana Community of North & North West London subscribing to such religion, secondly to advance education and thirdly to provide recreational for such members of the Lohana Community in the interest of social welfare with the object of improving conditions of life for such persons having need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

Constitution

The Charity was established by a Charitable Trust Deed on 5th November 1983 as amended from time to time. It is registered as a Charity in England & Wales with registration number 288272.

Contact address

The main address for contact is:-
Raghuvanshi Charitable Trust Centre
Headstone Lane (opp Headstone Lane British Rail Station)
Harrow
Middlesex HA2 6NG

Trustees and officers

During the period the Trustees and other officers were:-

Chairperson	Bharat A. Sodha	
Secretary	Shailesh Mehta	
Treasurer	Kamalesh H Kantaria	
Administrator	Ravindra Tanna	
Other Trustees	Anil Kotecha	
	Silpa Gadhia	
	Urnisha Lakhani	
	Jeet Rughani	(LCNL Representative from 26th March 2023)
	Meena Jasani	(Ex-officio as LCNL President from 26th March 2023)
	Bharat Ghelani	(LCNL Representative)
	Dinesh Sonchhatra	(Ex-officio as LCNL President to 26th March 2023)
	Sanjay Rughani	(LCNL Representative to 26th March 2023)

Independent Examiner

Shaileen Shah, CTA, FCCA
Price Mann Limited
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB.

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

Reserves policy

The Trust's reserve policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies which may arise from time to time.

Investment policy and performance

The Trust does not currently hold any investments.

The operating income /(loss) for the year was £18,203 (2022 – £10,489). The accumulated surplus carried forward is £587,607 (2022 - £569,404).

Public benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to all guidance published by the Charity Commission.

Trustee's responsibilities

The trustee is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Bharat A Sodha
Chairperson

Date: 02/11/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAGHUVANSHI CHARITABLE TRUST FOR THE YEAR ENDED 28TH FEBRUARY 2023

I report on the accounts of the Trust for the year ended 28th February 2023 which are set out on pages 4 to 7.

Respective responsibilities of the Trustees and Examiner

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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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.

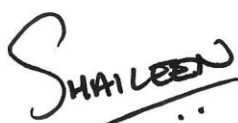
Independent Examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



SHAILEEN SHAH (CTA, FCCA)
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB.

DATE: 2/11/2023

THE RAGHUVANSHI CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28TH FEBRUARY 2023

Statement of financial activities

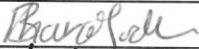
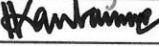
Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	4,750	-	-	4,750	8,500
Charitable activities	-	-	-	-	750
Other trading activities	57,016	-	-	57,016	38,171
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	7,000
Other	-	-	-	-	1
Total	61,766	-	-	61,766	54,422
Resources expended (Note 5)					
Expenditure on:					
Raising funds	29,409	-	-	29,409	29,392
Charitable activities	-	-	-	-	-
Separate material item of expense	-	-	-	-	-
Other	14,154	-	-	14,154	14,541
Total	43,563	-	-	43,563	43,933
Net income/(expenditure) before investment gains/(losses)	18,203	-	-	18,203	10,489
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	18,203	-	-	18,203	10,489
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	18,203	-	-	18,203	10,489
Reconciliation of funds:					
Total funds brought forward	569,404	-	-	569,404	558,915
Total funds carried forward	587,607	-	-	587,607	569,404

THE RAGHUVANSHI CHARITABLE TRUST
BALANCE SHEET
FOR THE YEAR ENDED 28TH FEBRUARY 2023

Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	(Note 6) 480,265	-	-	480,265	494,419
Total fixed assets	480,265	-	-	480,265	494,419
Current assets					
Debtors	(Note 7) 11,100	-	-	11,100	3,600
Cash at bank and in hand	(Note 9) 101,688	-	-	101,688	78,934
Total current assets	112,788	-	-	112,788	82,534
Creditors: amounts falling due within one year	(Note 8) 5,446	-	-	5,446	7,547
Net current assets/(liabilities)	107,342	-	-	107,342	74,987
Total net assets or liabilities	587,607	-	-	587,607	569,406
Funds of the Charity					
Unrestricted funds	587,607	-	-	587,607	569,406
Total funds	587,607	-	-	587,607	569,406

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Bharat A Sodha	02/11/2023
	Kamalesh Kantaria	02/11/2023

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern. The Trustees are confident that the organisation can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

The Trustees have a reasonable expectation that the organisation has adequate resources to continue in operation for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

Note 2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

Notes to the accounts (cont)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has not received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs

The charity has incurred expenditure on support costs.

Income from interest, royalties and

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

THE RAGHUVANSHI CHARITABLE TRUST
 NOTES TO THE ACCOUNTS (CONT.)
 FOR THE YEAR ENDED 28TH FEBRUARY 2023

Notes to the accounts (cont)

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and are valued at cost. The depreciation rates and methods used are disclosed in note 6.2.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	4,750	-	-	4,750	8,500
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	4,750	-	-	4,750	8,500
Charitable activities:	New Patrons	-	-	-	-	750
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	750
Other trading activities:	Hire of Hall & grounds	35,416	-	-	35,416	22,696
	Rent from Residential unit	15,600	-	-	15,600	15,475
	Contribution from LCNL	6,000	-	-	6,000	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	57,016	-	-	57,016	38,171
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:	COVID 19 Grant	-	-	-	-	7,000
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	7,000
TOTAL INCOME		61,766	-	-	61,766	54,421

THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2023

Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	This year	
	Description	£
Government grant 1		
Other		-
Total		-

	Last year	
	Description	£
Government grant 1	COVID 19 Grant	7,000
Other		-
Total		7,000

Note 5 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Rent collection, property repairs and maintenance	29,409	-	-	29,409	29,392	-	-	29,392
Total expenditure on raising funds	29,409	-	-	29,409	29,392	-	-	29,392
Other								
Depreciation	14,154	-	-	14,154	14,541	-	-	14,541
Total other expenditure	14,154	-	-	14,154	14,541	-	-	14,541
TOTAL EXPENDITURE	43,563	-	-	43,563	43,933	-	-	43,933

Note 6 Tangible fixed assets

6.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	749,666	-	-	105,324	854,990
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	749,666	-	-	105,324	854,990

6.2 Depreciation and impairments

	SL		RB	SL or RB
**Basis	2%		25%	
** Rate				
At beginning of the year	259,893	-	100,678	360,571
Disposals	-	-	-	-
Depreciation	12,993	-	1,161	14,154
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	272,886	-	101,839	374,725

14.3 Net book value

Net book value at the beginning of the year	489,773	-	4,646	494,419
Net book value at the end of the year	476,780	-	3,485	480,265

THE RAGHUVANSHI CHARITABLE TRUST
 NOTES TO THE ACCOUNTS (CONT.)
 FOR THE YEAR ENDED 28TH FEBRUARY 2023

Notes to the accounts (cont)

Note 7 Debtors and prepayments

7.1 Analysis of debtors

	This year £	Last year £
Rent deposit	1,200.0	1,200.0
Trade debtors	9,900.0	2,400.0
Total	11,100.0	3,600.0

Note 8 Creditors and accruals

8.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	2,100	4,716	-	-
Other creditors	3,346	2,831	-	-
Total	5,446	7,547	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	101,688	78,934
Total	101,688	78,934

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity this year or last year.

10.2 Trustees' expenses

No trustee expenses have been incurred

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period this year or the last year.

THE RAGHUVANSHI CHARITABLE TRUST

England & Wales - Charity number 288272

Accounts

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

Introduction

The Trustees present their Annual Report along with the financial statements of the Charity for the year ended 28th February 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 6 to the accounts and comply with its trust deed, the Charities Act 2011 and the 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) issued 16 July 2014.

Aims and objectives

The objects of the Charity are firstly to promote the spiritual teachings and the maintenance of the doctrines and of the observances that serve to promote and manifest them of the religion of the Indian Subcontinent as practised by members of the Lohana Community of North & North West London subscribing to such religion, secondly to advance education and thirdly to provide recreational for such members of the Lohana Community in the interest of social welfare with the object of improving conditions of life for such persons having need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

Constitution

The Charity was established by a Charitable Trust Deed on 5th November 1983 as amended from time to time. It is registered as a Charity in England & Wales with registration number 288272.

Contact address

The main address for contact is:-
Raghuvanshi Charitable Trust Centre
Headstone Lane
(opp Headstone Lane British Rail Station)
Harrow
Middlesex HA2 6NG

Trustees and officers

During the period the Trustees and other officers were:-

Chairperson	Anil Kotecha	
Secretary	Shailesh Mehta	
Treasurer	Bharat A. Sodha	
Administrator	Ravindra Tanna	(from 15 th August 2021)
Other Trustees	Kamalesh H Kantaria	
	Dhirendrakumar Savani	(to 15 th August 2021)
	Kantibhai O. Kakad	(to 15 th August 2021)
	Malini Vissandjee	(to 15 th August 2021)
	Silpa Gadhia	(from 15 th August 2021)
	Sanjay Rughani	(LCNL Representative)
	Dinesh Shonchhatra	(Ex-officio as LCNL President)
	Bharat Ghelani	(LCNL Representative)

Independent Examiner

Shaileen Shah, CTA, FCCA
Price Mann Limited
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB.

**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

Reserves policy

The Trust's reserve policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies which may arise from time to time.

Investment policy and performance

The Trust does not currently hold any investments.

The operating income /(loss) for the year was £10,489 (2021 – £2,156). The accumulated surplus carried forward is £569,404 (2021 - £558,915).

Public benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to all guidance published by the Charity Commission.

Trustee's responsibilities

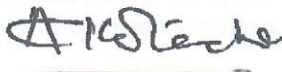
The trustee is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Anilkumar Kotecha
Chairperson

Date: 12-08-2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAGHUVANSHI CHARITABLE TRUST FOR THE YEAR ENDED 28TH FEBRUARY 2022

I report on the accounts of the Trust for the year ended 28th February 2022 which are set out on pages 5 to 11.

Respective responsibilities of the Trustees and Examiner

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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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

Independent Examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



SHAILEEN SHAH (CTA, FCCA)
Magnolia House, Spring Villa Park,
11 Spring Villa Road, Edgware, HA8 7EB.

DATE: 12-08-2022

**THE RAGHUVANSHI CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	8,500	-	-	8,500	- 0
Charitable activities	750	-	-	750	-
Other trading activities	38,171	-	-	38,171	17,114
Investments	-	-	-	-	-
Separate material item of income	7,000	-	-	7,000	27,000
Other	1	-	-	1	-
Total	54,422	-	-	54,422	44,114
Resources expended (Note 5)					
Expenditure on:					
Raising funds	29,392	-	-	29,392	26,900
Charitable activities	-	-	-	-	-
Separate material item of expense	-	-	-	-	-
Other	14,541	-	-	14,541	15,057
Total	43,933	-	-	43,933	41,958
Net income/(expenditure) before investment gains/(losses)	10,489	-	-	10,489	2,156
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure) Extraordinary items	10,489	-	-	10,489	2,156
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	10,489	-	-	10,489	2,156
Reconciliation of funds:					
Total funds brought forward	558,915	-	-	558,915	556,759
Total funds carried forward	569,404	-	-	569,404	558,915

**THE RAGHUVANSHI CHARITABLE TRUST
BALANCE SHEET
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

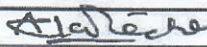
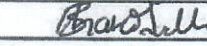
Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets (Note 6)	494,419	-	-	494,419	508,960
Total fixed assets	494,419	-	-	494,419	508,960
Current assets					
Debtors (Note 7)	3,600	-	-	3,600	2,950
Cash at bank and in hand (Note 9)	78,934	-	-	78,934	64,578
Total current assets	82,534	-	-	82,534	67,528
Creditors: amounts falling due within one year (Note 8)	7,547	-	-	7,547	17,572
Net current assets/(liabilities)	74,987	-	-	74,987	49,956
Total net assets or liabilities	569,405	-	-	569,405	558,916

Funds of the Charity

Unrestricted funds	569,405	-	-	569,405	-
Total funds	569,405	-	-	569,405	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	A. C. KOTECHA	12/08/22
	B. A. SODHA	12/8/22

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern. The Trustees are confident that the organisation can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

The Trustees have a reasonable expectation that the organisation has adequate resources to continue in operation for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

Note 2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

Notes to the accounts (cont)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs

The charity has incurred expenditure on support costs.

Income from interest, royalties and

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

Notes to the accounts (cont)

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and are valued at cost. The depreciation rates and methods used are disclosed in note 6.2.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	8,500	-	-	8,500	0
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	8,500	-	-	8,500	0	
Charitable activities:	New Patrons	750	-	-	750	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	750	-	-	750	-	
Other trading activities:	Hire of Hall & grounds	22,696	-	-	22,696	1,814
	Rent from Residential unit	15,475	-	-	15,475	15,300
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	38,171	-	-	38,171	17,114	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income:	COVID 19 Grant	7,000	-	-	7,000	27,000
		-	-	-	-	-
		-	-	-	-	-
Total	7,000	-	-	7,000	27,000	
TOTAL INCOME	54,421	-	-	54,421	44,114	

THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	This year	
	Description	£
Government grant 1	COVID 19 Grant	7,000
Other		-
	Total	7,000

	Last year	
	Description	£
Government grant 1	COVID 19 Grant	27,000
Other		-
	Total	27,000

Note 5 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Rent collection, property repairs and maintenance	29,392	-	-	29,392	26,900	-	-	26,900
Total expenditure on raising funds	29,392	-	-	29,392	26,900	-	-	26,900
Other								
Depreciation	14,541	-	-	14,541	15,057	-	-	15,057
Total other expenditure	14,541	-	-	14,541	15,057	-	-	15,057
TOTAL EXPENDITURE	43,933	-	-	43,933	41,958	-	-	41,958

Note 6 Tangible fixed assets

6.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	749,666	-	-	105,324	854,990
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	749,666	-	-	105,324	854,990

6.2 Depreciation and Impairments

	SL		RB	SL or RB
**Basis	2%		25%	
** Rate				
At beginning of the year	246,900	-	99,130	346,030
Disposals	-	-	-	-
Depreciation	12,993	-	1,548	14,541
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	259,893	-	100,678	360,571

14.3 Net book value

Net book value at the beginning of the year	502,766	-	6,194	508,960
Net book value at the end of the year	489,773	-	4,646	494,419

**THE RAGHUVANSHI CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

Notes to the accounts (cont)

Note 7 Debtors and prepayments

7.1 Analysis of debtors

	This year £	Last year £
Rent deposit	1,200.0	1,200.0
Trade debtors	2,400.0	1,750.0
Total	3,600.0	2,950.0

Note 8 Creditors and accruals

8.1 Analysis of creditors

	Amounts falling due		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Trade creditors	4,716	14,241	-	-
Other creditors	2,831	3,331	-	-
Total	7,547	17,572	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	78,934	64,578
Total	78,934	64,578

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity this year or last year.

10.2 Trustees' expenses

No trustee expenses have been incurred

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period this year or the last year.

THE RAGHUVANSHI CHARITABLE TRUST

England & Wales - Charity number 288272

Accounts

THE RAGHUVANSHI CHARITABLE TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

BHARAT HINDOCHA FCA FCCA

CHARTERED ACCOUNTANT

447 KENTON ROAD

HARROW

MIDDX HA3 0XY

Tel : 020 8204 2228

Fax : 020 8204 6425

THE RAGHUVANSHI CHARITABLE TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

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**THE RAGHUVANSHI CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Introduction

The Trustees present their Annual Report along with the financial statements of the Charity for the year ended 28th February 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 6 to the accounts and comply with its trust deed, the Charities Act 2011 and the 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) issued 16 July 2014.

Aims and objectives

The objects of the Charity are firstly to promote the spiritual teachings and the maintenance of the doctrines and of the observances that serve to promote and manifest them of the religion of the Indian Subcontinent as practised by members of the Lohana Community of North & North West London subscribing to such religion, secondly to advance education and thirdly to provide recreational for such members of the Lohana Community in the interest of social welfare with the object of improving conditions of life for such persons having need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

Constitution

The Charity was established by a Charitable Trust Deed on 5th November 1983 as amended from time to time. It is registered as a Charity in England & Wales with registration number 288272.

Contact address

The main address for contact is:-
Raghuvanshi Charitable Trust Centre
Headstone Lane
(opp Headstone Lane British Rail Station)
Harrow
Middlesex HA2 6NG

Trustees and officers

During the period the Trustees and other officers were:-

Chairperson	Dhirendrakumar Savani	
Secretary	Shailesh Mehta	
Treasurer	Bharat A. Sodha	
Administrator	Kantibhai O. Kakad	
Other Trustees	Anil Kotecha	
	Kamalesh H Kantaria	
	Malini Vissandjee	
	Sanjay Rughani	(LCNL Representative)
	Dinesh Sonchhatra	(Ex-officio as LCNL President)
	Bharat Ghelani	(LCNL Representative)

Independent Examiner

Bharat Hindocha FCA FCCA
Chartered Accountant
447 Kenton Road
Harrow
Middlesex HA3 0XY

Reserves policy

The Trust's reserve policy is to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies which may arise from time to time.

Investment policy and performance

The Trust does not currently hold any investments.

The operating income /(loss) for the year was £2,156 (2020 – (104,360)). The accumulated surplus carried forward is £558,915 (2020 - £556,759).

Public benefit

The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to all guidance published by the Charity Commission.

Trustee's responsibilities

The trustee is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee is required to:

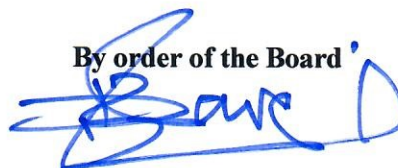
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Date:

22 June 2021

By order of the Board



Dhirendrakumar Savani
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAGHUVANSHI CHARITABLE TRUST FOR THE YEAR ENDED 28TH FEBRUARY 2021

I report on the accounts of the Trust for the year ended 28th February 2021 which are set out on pages 4 to 7.

Respective responsibilities of the Trustees and Examiner

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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



BHARAT HINDOCHA FCA, FCCA
Chartered Accountant
447 Kenton Road
Harrow, Middlesex HA3 0XY

Date: 22 JUNE 2021

THE RAGHUVANSHI CHARITABLE TRUST

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2021

	2021	2020
	£	£
<u>INCOME</u>		
Patrons	0	500
Hire of Hall & furniture	946	19,850
Rental income from grounds receivable	0	0
Lohana Cricket Club contribution	750	1,000
COVID 19 - Grant	27,000	0
LCNL Social Centre	0	2,000
Yoga group contributions	0	1,245
LCNL Table Tennis Club contributions	80	750
Other donations	(0)	(0)
Gift aid receipts	0	887
Mehfil Income less expenses	0	0
Contribution - LCNL	0	6,000
Bank interest receivable	38	273
Residential house rent	15,300	15,300
	<u>44,114</u>	<u>47,805</u>
<u>EXPENDITURE</u>		
Depreciation - (note 2)	15,057	15,745
Cleaning, repairs & maintenance	17,901	117,860
Insurance	1,953	1,834
Telephone, wifi	346	332
Water charges	1,000	1,879
Business rates	0	1,990
Legal & professional fees	0	1,300
Electricity	5,588	7,973
Gas for kitchen only	0	715
Kitchen sundry item	0	0
AGM expenses	0	1,089
Donation to LCF	0	0
Other donations	0	0
Sundry expenses	113	1,446
	<u>41,958</u>	<u>152,165</u>
Operating Income / (Loss) for the Year	2,156	(104,360)
Surplus Brought Forward	556,759	661,118
Surplus Carried Forward	<u>558,915</u>	<u>556,759</u>

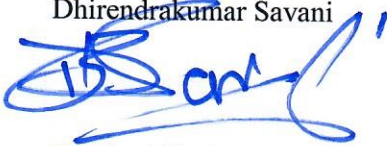
THE RAGHUVANSHI CHARITABLE TRUST

BALANCE SHEET AS AT 28 FEBRUARY 2021

		2021		2020	
	Note	£	£	£	£
FIXED ASSETS	(2)		508,960		524,017
CURRENT ASSETS					
Trade debtors	(3)	2,950		2,200	
Cash in hand		124		124	
Cash at bank		64,454		56,051	
		67,528		58,375	
CURRENT LIABILITIES					
Temple/religious fund	(4)	3,331		3,331	
Other creditors	(4)	14,241		22,301	
		17,572		25,632	
NET CURRENT ASSETS/(LIABILITIES)			49,956		32,743
NET ASSETS			558,916		556,760
REPRESENTED BY					
Accumulated surplus			558,915		556,759

The Financial Statements were approved on 22 June 2021

Dhirendrakumar Savani



Trustee / Chairperson

Bharat A Sodha



Trustee / Treasurer

THE RAGHUVANSHI CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention.

Tangible fixed assets:

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

Fixtures, fittings and equipment 25% p.a. on a written down value basis
Buildings 2% p.a. on a straight line basis
Land, approximately £100,000 is not being depreciated

2 FIXED ASSETS

	Land & Buildings £	Fixtures & Fittings/Equipt £	Total £
Cost : As at 1 March 2020	749,666	105,324	854,990
Addition	0	0	0
Cost : As at 28 February 2021	<u>749,666</u>	<u>105,324</u>	<u>854,990</u>
Depreciation :			
As at 1 March 2020	233,907	97,066	330,973
Charge for the year	12,993	2,064	15,057
As at 28 February 2021	<u>246,900</u>	<u>99,130</u>	<u>346,030</u>
Net Book Value			
As at 29 February 2020	<u>515,759</u>	8,258	524,017
As at 28 February 2021	<u>502,766</u>	6,194	<u>508,960</u>

3 DEBTORS

	<u>2021</u> £	<u>2020</u> £
Rent deposit	1,200	1,200
Other debtors	1,750	1,000
	<u>2,950</u>	<u>2,200</u>

4 CREDITORS

	<u>2021</u> £	<u>2020</u> £
Temple/religious fund* See note 5	3,331	3,331
Other creditors	13,540	21,200
Deposits held	701	1,101
	<u>17,572</u>	<u>25,632</u>

5 Temple/Religious Fund

	<u>2021</u> £	<u>2020</u> £
Brought forward	3,331	2,083
Arti collections	0	1,248
Donations made	0	0
Carried forward	<u>3,331</u>	<u>3,331</u>

7 Income and expenditure

Cleaning, Repairs and maintenance expense includes £13,615 of payment for refurbishment work of the premises.

THE RAGHUVANSHI CHARITABLE TRUST
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2021

	2020	2019
	£	£
<u>INCOME</u>		
Patrons	0	500
Hire of Hall & furniture	946	19,850
Rental income from grounds receivable	0	0
Lohana Cricket Club contribution	750 ??	1,000
Licence fees receivable	27,000	0
LCNL Social Centre	0	2,000
Yoga group contributions	0	1,245
LCNL Table Tennis Club contributions	80	750
Other donations	0	0
Gift aid received	0	887
Bhajan/Mehfil Income less expenses	0	0
Contribution - LCNL	0 None	6,000
Bank interest receivable	38	273
Residential house rent	15,300	15,300
	44,114	47,805
<u>EXPENDITURE</u>		
Depreciation - (note 2)	15,057	15,745
Cleaning, repairs & maintenance	17,901	117,860
Insurance	1,953	1,834
Telephone, wifi	346	332
Water charges	1,000	1,879
Business rates	0	1,990
Legal & professional fees	0	1,300
Electricity	5,588	7,973
Gas for kitchen only	0	715
Kitchen sundry items	0	0
AGM expenses	0	1,089
Donation to LCF	0	0
Other donations	0	0
Sundry expenses	113	1,446
	41,958	152,165
Operating Income /(Loss) for the Year	2,156	-104,360
Surplus Brought Forward	556,758	661,118
Surplus Carried Forward	558,915	556,758

THE RAGHUVANSHI CHARITABLE TRUST
BALANCE SHEET AS AT 28 FEBRUARY 2021

	2021		2020	
	£	£	£	£
FIXED ASSETS	(2)			
		508,960		524,017
CURRENT ASSETS				
Trade Debtors	(3)	2,950	2,200	
Cash in Hand		124	124	
Cash at Bank		64,454	56,051	
		<u>67,528</u>	<u>58,375</u>	
CURRENT LIABILITIES				
Temple/religious fund + See note 5	(4)	3,331	3,331	
Other creditors	(4)	14,241	22,301	
		<u>17,572</u>	<u>25,632</u>	
NET CURRENT ASSETS / (LIABILITIES)		49,956		32,743
NET ASSETS		<u>558,916</u>		<u>556,760</u>
REPRESENTED BY				
Accumulated Surplus		<u>558,915</u>		<u>556,759</u>

The Financial Statements were approved on

22 June 2021

Dhirendrakumar Savani


Trustee / Chairperson

Bharat A Sodha


Trustee / Treasurer