

THE LEICESTERSHIRE BRAHMA SAMAJ

England & Wales · Charity number 511902

Details

Status Registered

Legal form Other

Registered 1981-10-06

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

Contact

Address 15 Belgrave Road
The Leicestershire Brahma Samaj
Shivalaya
Leicester
LE4 6AR

Phone 07763178628

Email info@shivalayatlbs.org

Website www.shivalayatlbs.org

Activities

Objects: THE ADVANCEMENT OF HINDU RELIGION AND IN PARTICULAR IN ACCORDANCE WITH THE TENNETS AND PRINCIPLES OF BRAHMA SAMJI COMMUNITY AND TO RELIEVE POVERTY AMONGST HINDUS (PARTICULARLY OF BRAHMA SAMJI)IN THE UNITED KINGDOM.

Activities: This charity promotes religious, cultural, and social activities within the community. It organises Hindu religious ceremonies and festival, cultural events, educational programs, and charitable initiatives to foster spiritual growth, cultural heritage, and community support.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£66,312	£46,417	-	-
2024-03-31	£87,928	£72,528	-	-
2023-03-31	£55,721	£43,862	-	-
2022-03-31	£105,720	£78,100	-	-
2021-03-31	£61,200	£21,100	-	-

Trustees

Name	Role	Appointed
DEVINDER KAUR		2018-10-07
Dr HEMANT V TRIVEDI TRUSTEE		2020-05-28
Dr HINA TRIVEDI TRUSTEE		2024-10-27
Dr JAYDEEP C JOSHI TRUSTEE		2020-05-28
MADHU JAYESH SHASTRI		2024-10-27
MEENA VYAS		2018-10-07
MR MADHU V SHASTRI		2017-02-19

THE LEICESTERSHIRE BRAHMA SAMAJ

England & Wales - Charity number 511902

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE LEICESTERSHIRE BRAHMA SAMAJ

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

THE LEICESTERSHIRE BRAHMA SAMAJ

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for the year ended 31 March 2025

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THE LEICESTERSHIRE BRAHMA SAMAJ

TRUSTEES' REPORT
for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511902

Principal address

15 Belgrave Road
Leicester
LE4 6AR

Trustees

Mr M V Shastri
Dr H V Trivedi
Dr J C Joshi
Dr Hina Trivedi
Mr M J Shastri

Independent Examiner

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

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

.....
M Shastri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LEICESTERSHIRE BRAHMA SAMAJ

Independent examiner's report to the trustees of The Leicestershire Brahma Samaj

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

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Dipesh Dodia
FCCA, BA (Hons)
1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

Date:

THE LEICESTERSHIRE BRAHMA SAMAJ

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		66,299	87,928
Investment income	2	<u>13</u>	<u>-</u>
Total		66,312	87,927
EXPENDITURE ON			
Raising funds	3	29,847	48,992
Charitable activities			
Charitable activities		21,202	31,981
Other		<u>-</u>	<u>-</u>
Total		51,049	80,973
NET INCOME		15,263	5,658
Transfers between funds	10	<u>-</u>	<u>-</u>
Net movement in funds		15,263	5,658
RECONCILIATION OF FUNDS			
Total funds brought forward		218,712	213,054
TOTAL FUNDS CARRIED FORWARD		<u>233,975</u>	<u>218,712</u>

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

BALANCE SHEET
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	253,325	253,325
CURRENT ASSETS			
Cash at bank and in hand		1,274	1,051
CREDITORS			
Amounts falling due within one year	7	(8,250)	(30,820)
NET CURRENT ASSETS		<u>(6,976)</u>	<u>(29,769)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		246,349	223,556
CREDITORS			
Amounts falling due after more than one year	8	(22,001)	-
NET ASSETS		<u>224,348</u>	<u>223,556</u>
FUNDS	10		
Unrestricted funds		<u>224,348</u>	<u>223,556</u>
TOTAL FUNDS		<u>224,348</u>	<u>223,556</u>

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

.....
M Shastri - Trustee

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	<u>-</u>	<u>5</u>

3. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	<u>29,847</u>	<u>48,992</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	87,928
Investment income	<u>-</u>
Total	87,928
EXPENDITURE ON	
Charitable activities	
Charitable activities	31,981
Raising funds	<u>48,992</u>
Total	<u>80,973</u>
NET INCOME	6,955

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

218,712

TOTAL FUNDS CARRIED FORWARD

233,975

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2024	239,688	4,100	9,537	253,325
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>239,688</u>	<u>4,100</u>	<u>9,537</u>	<u>253,325</u>
NET BOOK VALUE				
At 31 March 2025	<u>239,688</u>	<u>4,100</u>	<u>9,537</u>	<u>253,325</u>
At 31 March 2024	<u>239,688</u>	<u>4,100</u>	<u>9,537</u>	<u>253,325</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	8,250	30,820
Other creditors	-	-
	<u>8,250</u>	<u>30,820</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other loans (see note 9)	<u>22,001</u>	<u>-</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due in more than five years:		
Other third party loans	22,001	-

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	218,712	15,263	-	233,975
	<u>218,712</u>	<u>15,263</u>	<u>-</u>	<u>223,975</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,312	(51,049)	15,263
	-----	-----	-----
TOTAL FUNDS	<u>66,312</u>	<u>(51,049)</u>	<u>15,263</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	213,054	5,658	218,712
	-----	-----	-----
TOTAL FUNDS	<u>213,054</u>	<u>5,658</u>	<u>218,712</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,927	(80,973)	5,658
	-----	-----	-----
TOTAL FUNDS	<u>87,927</u>	<u>(80,973)</u>	<u>5,658</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	213,054	20,921	-	233,975
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>213,054</u>	<u>20,921</u>	<u>-</u>	<u>233,975</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,239	(132,022)	22,217
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>143,649</u>	<u>(131,536)</u>	<u>12,113</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	55,597	71,043
Gift aid	10,702	13,518
Box collection income	-	3,362
Membership fees	-	5
	<u>66,299</u>	<u>87,928</u>
Investment income		
Bank interest received	13	-
	<u>66,312</u>	<u>87,928</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Accountancy fees	500	500
Legal fees	743	-
	<u>1,243</u>	<u>500</u>
Support costs		
Management		
Light and heat	9,417	10,556
Telephone	717	479
Building work expenses	20,123	31,430
Pooja expenses	6,477	2,200
Event expenses	9,683	27,863
	<u>46,417</u>	<u>72,528</u>
Finance		
Insurance	2,492	2,868
Postage and stationery	699	107
Sundry expenses	-	587
Bank charges	12	51
	<u>3,203</u>	<u>3,611</u>

This page does not form part of the statutory financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	2025 £	2024 £
Finance		
Information technology		
Repairs and renewals	51	670
Other		
Food costs	<u>135</u>	<u>3,662</u>
Total resources expended	<u>51,049</u>	<u>80,973</u>
Net income	<u>15,263</u>	<u>6,955</u>

This page does not form part of the statutory financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

England & Wales - Charity number 511902

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE LEICESTERSHIRE BRAHMA SAMAJ

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

THE LEICESTERSHIRE BRAHMA SAMAJ

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for the year ended 31 March 2024

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THE LEICESTERSHIRE BRAHMA SAMAJ

TRUSTEES' REPORT
for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511902

Principal address

15 Belgrave Road
Leicester
LE4 6AR

Trustees

Mr Madhu Shastri
Mr Rashmikant Joshi
Dr Hemantbhai V Trivedi
Mr Bhadrashil V Trivedi
Dr Jaydeep Joshi

Independent Examiner

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

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

.....
M Shastri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LEICESTERSHIRE BRAHMA SAMAJ

Independent examiner's report to the trustees of The Leicestershire Brahma Samaj

I report to the charity trustees on my examination of the accounts of The Leicestershire Brahma Samaj (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Dipesh Dodia
FCCA, BA (Hons)
1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

Date:

THE LEICESTERSHIRE BRAHMA SAMAJ

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		87,928	55,720
Investment income	2	<u>-</u>	<u>1</u>
Total		87,928	55,721
EXPENDITURE ON			
Raising funds	3	48,992	-
Charitable activities			
Charitable activities		31,981	500
Other		<u>-</u>	<u>49,563</u>
Total		80,973	50,063
NET INCOME		6,955	5,658
Transfers between funds	10	<u>3,547</u>	<u>-</u>
Net movement in funds		10,502	5,658
RECONCILIATION OF FUNDS			
Total funds brought forward		213,054	213,054
TOTAL FUNDS CARRIED FORWARD		<u>223,556</u>	<u>218,712</u>

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

BALANCE SHEET
31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	253,325	251,344
CURRENT ASSETS			
Cash at bank and in hand		1,051	2,589
CREDITORS			
Amounts falling due within one year	7	(30,820)	(23,001)
NET CURRENT ASSETS		<u>(29,769)</u>	<u>(20,412)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		223,556	230,932
CREDITORS			
Amounts falling due after more than one year	8	-	(12,720)
NET ASSETS		<u>223,556</u>	<u>218,212</u>
FUNDS	10		
Unrestricted funds		<u>223,556</u>	<u>218,212</u>
TOTAL FUNDS		<u>223,556</u>	<u>218,212</u>

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

.....
M Shastri - Trustee

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	<u>-</u>	<u>1</u>

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	<u>48,992</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	55,720
Investment income	<u>1</u>
Total	55,721
EXPENDITURE ON	
Charitable activities	
Charitable activities	500
Other	<u>49,563</u>
Total	50,063
NET INCOME	<u>5,658</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

213,054

TOTAL FUNDS CARRIED FORWARD

218,712

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2023	239,688	-	9,537	249,225
Additions	<u>-</u>	<u>4,100</u>	<u>-</u>	<u>4,100</u>
At 31 March 2024	<u>239,688</u>	<u>4,100</u>	<u>9,537</u>	<u>253,325</u>
NET BOOK VALUE				
At 31 March 2024	<u>239,688</u>	<u>4,100</u>	<u>9,537</u>	<u>253,325</u>
At 31 March 2023	<u>239,688</u>	<u>-</u>	<u>9,537</u>	<u>249,225</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	30,820	22,501
Other creditors	<u>-</u>	<u>500</u>
	<u>30,820</u>	<u>23,001</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 9)	<u>-</u>	<u>12,720</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	12,720

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	213,054	6,955	3,547	223,556
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>213,054</u>	<u>6,955</u>	<u>3,547</u>	<u>223,556</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,928	(80,973)	6,955
	_____	_____	_____
TOTAL FUNDS	<u>87,928</u>	<u>(80,973)</u>	<u>6,955</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	213,054	5,158	218,212
	_____	_____	_____
TOTAL FUNDS	<u>213,054</u>	<u>5,158</u>	<u>218,212</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,721	(50,563)	5,158
	_____	_____	_____
TOTAL FUNDS	<u>55,721</u>	<u>(50,563)</u>	<u>5,158</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	213,054	12,113	3,547	228,714
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>213,054</u>	<u>12,113</u>	<u>3,547</u>	<u>228,714</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,649	(131,536)	12,113
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>143,649</u>	<u>(131,536)</u>	<u>12,113</u>

11. RELATED PARTY DISCLOSURES

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

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	71,043	44,609
Gift aid	13,518	9,408
Box collection income	3,362	1,703
Membership fees	<u>5</u>	<u>-</u>
	87,928	55,720
Investment income		
Bank interest received	<u>-</u>	<u>1</u>
Total incoming resources	87,928	55,721
EXPENDITURE		
Charitable activities		
Accountancy fees	500	500
Support costs		
Management		
Light and heat	10,556	6,012
Telephone	479	721
Building work expenses	31,430	37,054
Pooja expenses	2,200	-
Event expenses	<u>27,863</u>	<u>75</u>
	72,528	43,862
Finance		
Insurance	2,868	2,507
Postage and stationery	107	688
Sundry expenses	587	2,506
Bank charges	<u>51</u>	<u>-</u>
	3,613	5,701

This page does not form part of the statutory financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	2024 £	2023 £
Finance		
Information technology		
Repairs and renewals	670	-
Other		
Food costs	<u>3,662</u>	<u>-</u>
Total resources expended	<u>80,973</u>	<u>50,063</u>
Net income	<u>6,955</u>	<u>5,658</u>

This page does not form part of the statutory financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

England & Wales - Charity number 511902

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE LEICESTERSHIRE BRAHMA SAMAJ

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

THE LEICESTERSHIRE BRAHMA SAMAJ

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for the year ended 31 March 2023

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THE LEICESTERSHIRE BRAHMA SAMAJ

TRUSTEES' REPORT
for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511902

Principal address

15 Belgrave Road
Leicester
LE4 6AR

Trustees

M Shastri
R Joshi
J Joshi
B Trivedi
H Trivedi

Independent Examiner

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

Approved by order of the board of trustees on 3 August 2023 and signed on its behalf by:

.....
M Shastri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LEICESTERSHIRE BRAHMA SAMAJ

Independent examiner's report to the trustees of The Leicestershire Brahma Samaj

I report to the charity trustees on my examination of the accounts of The Leicestershire Brahma Samaj (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Dipesh Dodia
FCCA, BA (Hons)
1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

Date: 3 August 2023

THE LEICESTERSHIRE BRAHMA SAMAJ

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		55,720	105,724
Investment income	2	1	1
Total		55,721	105,725
EXPENDITURE ON			
Raising funds	3	-	14,947
Charitable activities			
Charitable activities		500	63,154
Other		49,563	-
Total		50,063	78,101
NET INCOME		5,658	27,624
RECONCILIATION OF FUNDS			
Total funds brought forward		213,054	189,650
TOTAL FUNDS CARRIED FORWARD		218,712	217,274

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

BALANCE SHEET
31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	251,344	249,225
CURRENT ASSETS			
Cash at bank and in hand		2,589	3,450
CREDITORS			
Amounts falling due within one year	7	(23,001)	(22,501)
NET CURRENT ASSETS		<u>(20,412)</u>	<u>(19,051)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		230,932	230,174
CREDITORS			
Amounts falling due after more than one year	8	(12,720)	(17,120)
NET ASSETS		<u>218,212</u>	<u>213,054</u>
FUNDS	10		
Unrestricted funds		<u>218,212</u>	<u>213,054</u>
TOTAL FUNDS		<u>218,212</u>	<u>213,054</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 August 2023 and were signed on its behalf by:

.....
M Shastri - Trustee

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>1</u>	<u>1</u>

3. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	<u>-</u>	<u>14,947</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	105,724
Other income	<u>1</u>
Total	105,725
EXPENDITURE ON	
Raising funds	14,947
Charitable activities	
Charitable activities	<u>63,154</u>
Total	<u>78,101</u>
NET INCOME	27,624

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

189,650

TOTAL FUNDS CARRIED FORWARD

217,274

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	239,688	9,537	249,225
Additions	<u>-</u>	<u>2,119</u>	<u>2,119</u>
At 31 March 2023	<u>239,688</u>	<u>11,656</u>	<u>251,344</u>
NET BOOK VALUE			
At 31 March 2023	<u>239,688</u>	<u>11,656</u>	<u>251,344</u>
At 31 March 2022	<u>239,688</u>	<u>9,537</u>	<u>249,225</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	22,501	22,501
Other creditors	<u>500</u>	<u>-</u>
	<u>23,001</u>	<u>22,501</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 9)	12,720	-
Other creditors	<u>-</u>	<u>17,120</u>
	<u>12,720</u>	<u>17,120</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>-</u>	<u>17,120</u>

Amounts falling due in more than five years:

Repayable by instalments:		
Bank loans more 5 yr by instal	12,720	-

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	213,054	5,158	218,212
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>213,054</u>	<u>5,158</u>	<u>218,212</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,721	(50,563)	5,158
	-----	-----	-----
TOTAL FUNDS	<u>55,721</u>	<u>(50,563)</u>	<u>5,158</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	189,650	23,404	213,054
	-----	-----	-----
TOTAL FUNDS	<u>189,650</u>	<u>23,404</u>	<u>213,054</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,725	(82,321)	23,404
	-----	-----	-----
TOTAL FUNDS	<u>105,725</u>	<u>(82,321)</u>	<u>23,404</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	189,650	28,562	218,212
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>189,650</u>	<u>28,562</u>	<u>218,212</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	161,446	(132,884)	28,562
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>161,446</u>	<u>(132,884)</u>	<u>28,562</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,609	75,876
Gift aid	9,408	15,290
Box collection income	1,703	4,640
Membership fees	-	1,600
Insurance monies received	-	<u>8,318</u>
	55,720	105,724
Other income		
Bank interest received	<u>1</u>	<u>1</u>
Total incoming resources	55,721	105,725
EXPENDITURE		
Charitable activities		
Accountancy fees	500	500
Support costs		
Management		
Light and heat	6,012	2,871
Telephone	721	450
Building work expenses	37,054	67,504
Pooja expenses	-	15
Event expenses	<u>75</u>	<u>650</u>
	43,862	71,490
Finance		
Insurance	2,507	2,357
Subscriptions	-	51
Carried forward	2,507	2,408

This page does not form part of the statutory financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	2023	2022
	£	£
Finance		
Brought forward	2,507	2,408
Postage and stationery	688	1,653
Sundry expenses	<u>2,506</u>	<u>1,300</u>
	5,701	5,361
Other		
Repairs & renewals	<u>-</u>	<u>750</u>
Total resources expended	<u>50,063</u>	<u>78,101</u>
Net income	<u>5,658</u>	<u>27,624</u>

This page does not form part of the statutory financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

England & Wales - Charity number 511902

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
THE LEICESTERSHIRE BRAHMA SAMAJ

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

THE LEICESTERSHIRE BRAHMA SAMAJ

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for the year ended 31 March 2022

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THE LEICESTERSHIRE BRAHMA SAMAJ

TRUSTEES' REPORT **for the year ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511902

Principal address

15 Belgrave Road
Leicester
LE4 6AR

Trustees

M Shastri
R Joshi
B Trivedi
H Trivedi
J Joshi

Independent Examiner

1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

THE LEICESTERSHIRE BRAHMA SAMAJ

TRUSTEES' REPORT
for the year ended 31 March 2022

STATEMENT OF TRUSTEES 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Approved by order of the board of trustees on 8 May 2022 and signed on its behalf by:

M Shastri - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LEICESTERSHIRE BRAHMA SAMAJ**

Independent examiner's report to the trustees of The Leicestershire Brahma Samaj

I report to the charity trustees on my examination of the accounts of The Leicestershire Brahma Samaj (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Dipesh Dodia
FCCA, BA (Hons)
1A Accountancy
Chartered Certified Accountants
262 Catherine Street
Diamond Business Building
Leicester
LE4 6GD

Date: 8 May 2022

THE LEICESTERSHIRE BRAHMA SAMAJ

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		105,724	61,272
Other income		<u>1</u>	<u>-</u>
Total		105,725	61,272
EXPENDITURE ON			
Raising funds	2	14,947	-
Charitable activities			
Charitable activities		63,154	21,120
		<u> </u>	<u> </u>
Total		78,101	21,120
		<u> </u>	<u> </u>
NET INCOME		27,624	40,152
RECONCILIATION OF FUNDS			
Total funds brought forward		189,650	150,442
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>217,274</u>	<u>190,594</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

BALANCE SHEET

31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	249,225	244,423
CURRENT ASSETS			
Cash at bank and in hand		3,450	13,348
CREDITORS			
Amounts falling due within one year	6	(22,501)	(22,501)
NET CURRENT ASSETS		<u>(19,051)</u>	<u>(9,153)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		230,174	235,270
CREDITORS			
Amounts falling due after more than one year	7	(17,120)	(45,620)
NET ASSETS		<u>213,054</u>	<u>189,650</u>
FUNDS	9		
Unrestricted funds		<u>213,054</u>	<u>189,650</u>
TOTAL FUNDS		<u>213,054</u>	<u>189,650</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 May 2022 and were signed on its behalf by:

.....
M Shastri - Trustee

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

2. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	<u>14,947</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,272
EXPENDITURE ON	
Charitable activities	
Charitable activities	21,120
	<hr/>
NET INCOME	40,152
RECONCILIATION OF FUNDS	
Total funds brought forward	150,442
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>190,594</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS – continued
for the year ended 31 March 2022

5. TANGIBLE FIXED ASSETS

Please note the Freehold Property valuation for the sum of £239,688 denoted below has been extracted from the 31 March 2013 charity accounts.

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	239,688	4,735	244,423
Additions	<u>-</u>	<u>4,802</u>	<u>4,802</u>
At 31 March 2022	<u>239,688</u>	<u>9,537</u>	<u>249,225</u>
NET BOOK VALUE			
At 31 March 2022	<u>239,688</u>	<u>9,537</u>	<u>249,225</u>
At 31 March 2021	<u>239,688</u>	<u>4,735</u>	<u>244,423</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	22,501	1
Other creditors	<u>-</u>	<u>22,500</u>
	<u>22,501</u>	<u>22,501</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Other creditors	<u>17,120</u>	<u>45,620</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling between one and two years:		
Other loans – 1-2 years	<u>17,120</u>	<u>45,620</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	189,650	23,404	213,054
	_____	_____	_____
TOTAL FUNDS	<u>189,650</u>	<u>23,404</u>	<u>213,054</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,725	(82,321)	23,404
	_____	_____	_____
TOTAL FUNDS	<u>105,725</u>	<u>(82,321)</u>	<u>23,404</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	150,442	39,208	189,650
	_____	_____	_____
TOTAL FUNDS	<u>150,442</u>	<u>39,208</u>	<u>189,650</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,272	(22,064)	39,208
	_____	_____	_____
TOTAL FUNDS	<u>61,272</u>	<u>(22,064)</u>	<u>39,208</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	150,442	62,612	213,054
	-----	-----	-----
TOTAL FUNDS	<u>150,442</u>	<u>62,612</u>	<u>213,054</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,997	(104,385)	62,612
	-----	-----	-----
TOTAL FUNDS	<u>166,997</u>	<u>(104,385)</u>	<u>62,612</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	75,876	47,503
Gift aid	15,290	12,461
Box collection income	4,640	1,308
Membership fees	1,600	-
Insurance monies received	8,318	-
	<u>105,724</u>	<u>61,272</u>
Other income		
Bank interest received	<u>1</u>	<u>-</u>
Total incoming resources	105,725	61,272
EXPENDITURE		
Charitable activities		
Accountancy fees	500	500
Support costs		
Management		
Light and heat	2,871	3,167
Telephone	450	473
Building work expenses	67,504	14,854
Pooja expenses	15	-
Event expenses	650	-
	<u>71,490</u>	<u>18,494</u>
Finance		
Insurance	2,357	2,023
Subscriptions	51	51
Postage and stationery	1,653	52
Sundry expenses	1,300	-
	<u>5,361</u>	<u>2,126</u>
Other		
Repairs & renewals	<u>750</u>	<u>-</u>
Total resources expended	<u>78,101</u>	<u>21,120</u>
Net income	<u><u>27,624</u></u>	<u><u>40,152</u></u>

THE LEICESTERSHIRE BRAHMA SAMAJ

England & Wales - Charity number 511902

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
THE LEICESTERSHIRE BRAHMA SAMAJ

1A Accountancy
Chartered Certified Accountants
27 High View Close
Hamilton Office Park
Leicester
LE4 9LJ

THE LEICESTERSHIRE BRAHMA SAMAJ

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for the year ended 31 March 2021

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THE LEICESTERSHIRE BRAHMA SAMAJ

TRUSTEES' REPORT

for the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511902

Principal address

15 Belgrave Road
Leicester
LE4 6AR

Trustees

M Shastri
R Joshi
B Trivedi
H Trivedi
J Joshi

Independent Examiner

1A Accountancy
Chartered Certified Accountants
27 High View Close
Hamilton Office Park
Leicester
LE4 9LJ

THE LEICESTERSHIRE BRAHMA SAMAJ

TRUSTEES' REPORT
for the year ended 31 March 2021

STATEMENT OF TRUSTEES 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Approved by order of the board of trustees on.....and signed on its behalf by:

M Shastri - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LEICESTERSHIRE BRAHMA SAMAJ

Independent examiner's report to the trustees of The Leicestershire Brahma Samaj

I report to the charity trustees on my examination of the accounts of The Leicestershire Brahma Samaj (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Dipesh Dodia
FCCA, BA (Hons)
1A Accountancy
Chartered Certified Accountants
27 High View Close
Hamilton Office Park
Leicester
LE4 9LJ

Date:

THE LEICESTERSHIRE BRAHMA SAMAJ

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		61,272	61,510
EXPENDITURE ON			
Raising funds	2	-	41,565
Charitable activities			
Charitable activities		21,120	2,608
Total		21,120	44,173
NET INCOME		40,152	17,337
RECONCILIATION OF FUNDS			
Total funds brought forward		150,442	134,910
TOTAL FUNDS CARRIED FORWARD		<u>190,594</u>	<u>152,247</u>

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

BALANCE SHEET

31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	244,423	241,174
CURRENT ASSETS			
Cash at bank and in hand		13,348	903
CREDITORS			
Amounts falling due within one year	6	(22,501)	(22,500)
NET CURRENT ASSETS		<u>(9,153)</u>	<u>(21,597)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		235,270	219,577
CREDITORS			
Amounts falling due after more than one year	7	(45,620)	(69,135)
NET ASSETS		<u>189,650</u>	<u>150,442</u>
FUNDS	9		
Unrestricted funds		<u>189,650</u>	<u>150,442</u>
TOTAL FUNDS		<u>189,650</u>	<u>150,442</u>

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

.....
M Shastri - Trustee

The notes form part of these financial statements

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

2. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	<u><u>-</u></u>	<u><u>41,565</u></u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,510
EXPENDITURE ON	
Raising funds	41,565
Charitable activities	
Charitable activities	<u>2,608</u>
Total	<u>44,173</u>
NET INCOME	17,337
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>134,910</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>152,247</u></u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

5. TANGIBLE FIXED ASSETS

Please note the Freehold Property valuation for the sum of £239,688 denoted below has been extracted from the 31 March 2013 charity accounts.

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	239,688	1,486	241,174
Additions	<u>-</u>	<u>3,249</u>	<u>3,249</u>
At 31 March 2021	<u>239,688</u>	<u>4,735</u>	<u>244,423</u>
NET BOOK VALUE			
At 31 March 2021	<u>239,688</u>	<u>4,735</u>	<u>244,423</u>
At 31 March 2020	<u>239,688</u>	<u>1,486</u>	<u>241,174</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>22,500</u>	<u>22,500</u>
	<u>22,501</u>	<u>22,500</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other creditors	<u>45,620</u>	<u>69,135</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>45,620</u>	<u>69,135</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	150,442	39,208	189,650
	-----	-----	-----
TOTAL FUNDS	<u>150,442</u>	<u>39,208</u>	<u>189,650</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,272	(22,064)	39,208
	-----	-----	-----
TOTAL FUNDS	<u>61,272</u>	<u>(22,064)</u>	<u>39,208</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	134,910	15,532	150,442
	-----	-----	-----
TOTAL FUNDS	<u>134,910</u>	<u>15,532</u>	<u>150,442</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,510	(45,978)	15,532
	-----	-----	-----
TOTAL FUNDS	<u>61,510</u>	<u>(45,978)</u>	<u>15,532</u>

THE LEICESTERSHIRE BRAHMA SAMAJ

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	134,910	54,740	189,650
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,910</u>	<u>54,740</u>	<u>189,650</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,782	(68,042)	54,740
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>122,782</u>	<u>(68,042)</u>	<u>54,740</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

THE LEICESTERSHIRE BRAHMA SAMAJ

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Arti fees	-	-
Donations	47,503	58,509
Gift aid	12,461	-
Box collection income	1,308	2,548
Membership fees	-	453
	<u>61,272</u>	<u>61,510</u>
Total incoming resources	61,272	61,510
 EXPENDITURE		
Charitable activities		
Accountancy fees	500	500
Support costs		
Management		
Light and heat	3,167	4,656
Telephone	473	522
Building work expenses	14,854	31,187
Pooja expenses	-	141
Event expenses	-	5,036
	<u>18,494</u>	<u>41,542</u>
 Finance		
Insurance	2,023	1,008
Subscriptions	51	51
Postage and stationery	52	782
Bank charges	-	147
Motor expenses	-	143
	<u>2,126</u>	<u>2,131</u>
Total resources expended	21,120	44,173
Net income	<u>40,152</u>	<u>17,337</u>

This page does not form part of the statutory financial statements