

Prayas

Financial statements

For the year to 31 March 2025

Scottish Charity Number SC051757

Prayas

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For the year to 31 March 2025

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Prayas

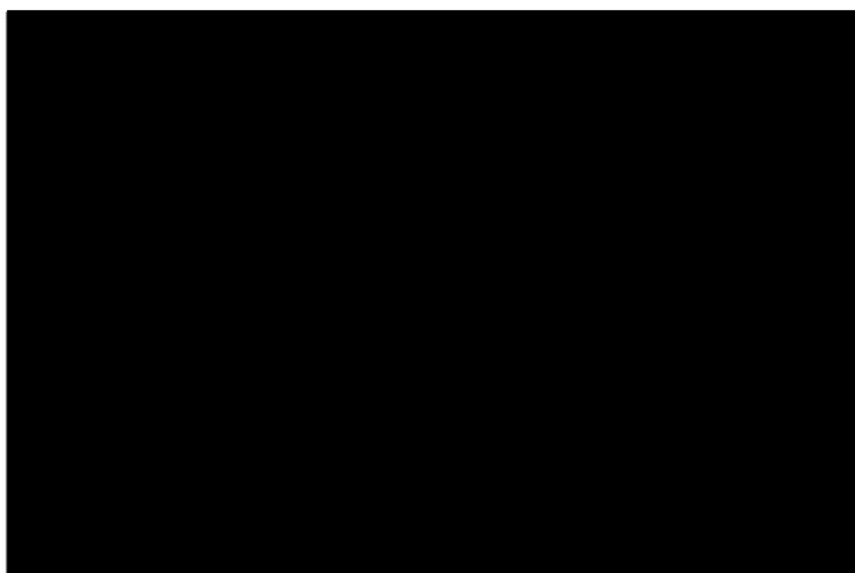
Trustees' Annual Report

For the year to 31 March 2025

Reference and Administrative Information

Charity No

SC051757



Bankers

Bank of Scotland
Teviot House
41 South Gyle Crescent
Edinburgh
EH12 9DR

Independent examiner

O'Haras, Chartered Accountants
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Prayas

Trustees' Annual Report

For the year to 31 March 2025

Structure, Governance and Management

Constitution

Prayas is an Single Tier Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution, which was adopted on 26 May 2022.

Appointment, induction and training of trustees

The structure of the organisation consists of the charity's trustees, who are also the organisation's only members and comprise of the organisation's board.

The board must arrange an annual general meeting ('AGM') of the charity's trustees in each year, reporting on the immediately preceding financial year of the organisation.

At each AGM, all the charity trustees appointed during the period since the preceding AGM shall retire from office together with one third on the remaining trustees but may then be re-elected.

Objectives and Activities

Charitable purposes and objectives

The objectives of the charity are:

- to try and help any vulnerable person or group in need of special care, support, protection due to age, gender inequality, disability, risk of abuse or neglect, nationally or internationally.
- to develop, support and promote the voluntary self help groups to achieve the goals of alleviation of poverty, improvement of nutrition and sanitation, imparting education and healthcare, raising awareness of rights and empowerment for the underprivileged communities including children and women worldwide.
- To provide relief of those because of their old age, health related problems and disabilities.

Principle Activities, Achievements and Performance

The charity undertook the following activities during the year:

- A charity dinner at Mister Singh's India on 18th April 2024 was organised to raise general funds of Prayas.
- Started organising for the first time events as senior citizens' afternoon tea club in corporation with Auldhouse Church from 28th September 2024. The aim of such events is to overcome social isolation and promote integration of communities. There are different activities planned for each event along with tea and snacks. We intend to continue such clubs quarterly at present.
- Another major fund raising event was Wine Tasting at Bombay Blues restaurant, Glasgow on 26th March 2025.

Prayas

Trustees' Annual Report

For the year to 31 March 2025

Principle Activities, Achievements and Performance (cont..)

Donations within UK:

- Donations of consumable items, mostly every month, to Auldhouse foodbank through the year. A monetary donation of £200 for Christmas was given in December 2024.
- Donation to 'Positive Action in Housing' a non-government charitable organisation for food vouchers to asylum seekers worth £500 was done on 12 December 2024.

Donations Abroad:

- Donated to Simple Education Foundation, New Delhi, India who provides primary education facilities to less privileged communities mainly in the Northern part of India.
- Second donation was to All Bengal Women's Union (ABWU), Kolkata, India to provide funding for retention of teacher and maintain education for children of destitute.
- Third donation in the year was to Antyoday Anath Asram (orphanage), West Bengal, India for providing mid-day meals to children at school from deprived tribal communities in the area. Trustees and members have visited the organisations ABWU and Antyoday Asram abroad to review their activities.

Financial Review

Our main source of income is from donations and fundraising.

Unrestricted funds: During the year, the charity received donations of £4,519 (2024: nil), fundraising of £9,777 (2024: £10,650) and legacies of £126,212 (2025: 2,565). Expenses of £5,664 (2024: £8,490) and fundraising costs of £4,712 (2024: nil) were incurred during the year. This left the charity with a surplus of £130,132 (2024: surplus of £4,341).

Reserve Policy

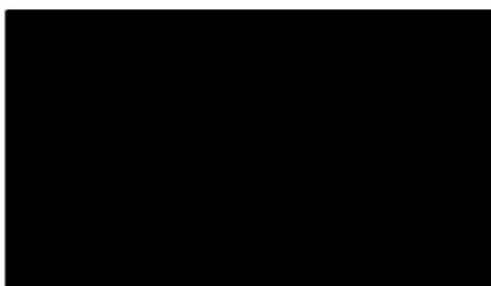
The charity's reserve policy is to try and ensure that we have sufficient reserves to enable us to pay running expenses for a period of three months without receiving any income funds.

Independent Examiner's Report to the Trustees of**Prayas****For the year to 31 March 2025****Plans for Future Periods**

We plan to do the following in the coming year:

- Auldhouse Foodbank contributions to continue.
- Senior citizens' meet and greet clubs to continue.
- Plan on regular donations to Home-Start Glasgow South, a charity who helps with charitable activities for enabling families with young children.
- Charity Dinner planned for 26th March 2026 at Royal College of Surgeons, Glasgow.
- Donations abroad to ABWU and Antyoday Asram will continue
- New donation plan to start for Tagore Foundation School, an inclusive school in Kolkata, India.

Approved by the Trustees on 18 December 2025 and signed on their behalf by:-



Independent Examiner's Report to the Trustees of**Prayas****For the year to 31 March 2025**

I have examined the financial statements of Prayas for the year ended 31 March 2025 which are set out on pages five to eight.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



18/12/25

Prayas**Statement of Receipts and Payments****For the year to 31 March 2025**

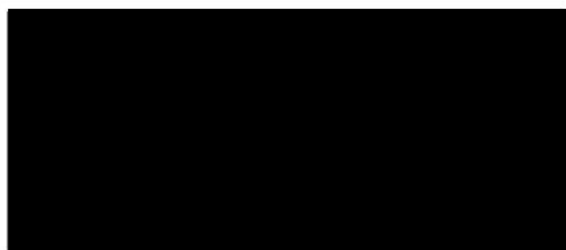
				31.03.25	31.03.24
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Receipts					
Donations	3	130,731	-	130,731	2,565
Other charitable income:					
Fundraising		9,777	-	9,777	10,650
Other income		-	-	-	158
		-----	-----	-----	-----
Total receipts		140,508	-	140,508	13,373
		-----	-----	-----	-----
Payments					
Charitable activities	5	5,664	-	5,664	8,490
Fundraising		4,712	-	4,712	-
Others					542
		-----	-----	-----	-----
		10,376	-	10,376	9,032
		-----	-----	-----	-----
Net receipts/(payments)		130,132	-	130,132	4,341
Transfer between funds		-	-	-	-
		-----	-----	-----	-----
Surplus/(deficit) for year		130,132	-	130,132	4,341
		-----	-----	-----	-----

The accompanying notes form part of these financial statements.

Prayas**Statement of Balances****At 31 March 2025**

	Unrestricted Funds	Restricted Funds	31.03.25 Total Funds	31.03.24 Total Funds
	£	£	£	£
Cash and bank balance at start of year	6,565	-	6,565	2,224
Surplus/(deficit) for year	130,132	-	130,132	4,341
	-----	-----	-----	-----
Closing cash and bank balance	136,697	-	136,697	6,565
	-----	-----	-----	-----

Approved by the Trustees on 18 Dec '25 and signed on their behalf by:-



Prayas**Notes to the financial statements
For the year to 31 March 2025****1 Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes, Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Donations

	31.03.25	31.03.24
	£	£
Legacies	126,212	2,565
Donations	4,519	-
	<u>130,731</u>	<u>2,565</u>

4. Charitable activities

	31.03.25	31.03.24
	£	£
Donations to food banks	1,001	1,120
Art and other materials	-	441
UK donations	700	-
Overseas donations	3,382	-
Event expenses	199	-
Other expenses	382	6,929
	<u>5,664</u>	<u>8,490</u>

5. Trustees remuneration

No remuneration or expenses were paid to the charity's trustees in the period.