

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2023
for
Asthan Babe Ke Trust

M.F Khan & Co
375 Coventry Road
Smal Heath
Birmingham
West Midlands
B10 0SW

Asthan Babe Ke Trust

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for the Year Ended 31 August 2023

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Asthan Babe Ke Trust

Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 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

1027792

Principal address

62-72 Soho Hill
Hockley
Birmingham
B19 1AA

Trustees

T S Ghatoura
G S Jandu
J S Sehmi
H Dhinsay (resigned 21.3.25)
Mrs S K Sahota (resigned 21.3.25)
S S Sehmi (appointed 17.9.22)
J Singh (appointed 17.9.22)

Independent Examiner

Noor Khan
M.F Khan & Co
375 Coventry Road
Smal Heath
Birmingham
West Midlands
B10 0SW

Approved by order of the board of trustees on 22 August 2025 and signed on its behalf by:



G S Jandu - Trustee

Independent Examiner's Report to the Trustees of
Asthan Babe Ke Trust

Independent examiner's report to the trustees of Asthan Babe Ke Trust

I report to the charity trustees on my examination of the accounts of Asthan Babe Ke Trust (the Trust) for the year ended 31 August 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').

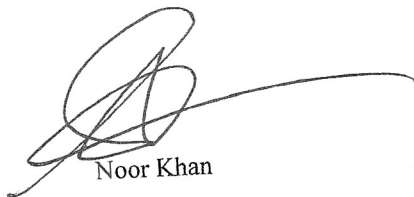
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



Noor Khan

M.F Khan & Co
375 Coventry Road
Smal Heath
Birmingham
West Midlands
B10 0SW

22 August 2025

Asthan Babe Ke Trust

Statement of Financial Activities
for the Year Ended 31 August 2023

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		79,942	56,840
EXPENDITURE ON			
Raising funds	2	80,086	68,057
NET INCOME/(EXPENDITURE)		(144)	(11,217)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,830,560	1,841,777
TOTAL FUNDS CARRIED FORWARD		<u>1,830,416</u>	<u>1,830,560</u>

Asthan Babe Ke Trust

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	5	1,825,932	1,825,932
CURRENT ASSETS			
Cash at bank		4,484	4,628
NET CURRENT ASSETS		<u>4,484</u>	<u>4,628</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,830,416</u>	<u>1,830,560</u>
NET ASSETS		<u>1,830,416</u>	<u>1,830,560</u>
FUNDS	6		
Unrestricted funds		<u>1,830,416</u>	<u>1,830,560</u>
TOTAL FUNDS		<u>1,830,416</u>	<u>1,830,560</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2025 and were signed on its behalf by:

G S Jandu - Trustee

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.

2. RAISING FUNDS

Raising donations and legacies

	31.8.23	31.8.22
	£	£
Rates and water	3,058	8,527
Insurance	4,766	3,167
Light and heat	39,625	28,017
Telephone	491	262
Sundries	-	7,751
Refuse	402	1,598
Training	950	-
Support costs	270	486
	<u>49,562</u>	<u>49,808</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. RAISING FUNDS - continued

Investment management costs	31.8.23	31.8.22
	£	£
	1,225	7,640
Property repairs		
	<u>80,086</u>	<u>68,057</u>
Aggregate amounts		

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>56,840</u>
EXPENDITURE ON	
Raising funds	<u>68,057</u>
NET INCOME/(EXPENDITURE)	(11,217)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>1,841,777</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,830,560</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property
	£
COST	
At 1 September 2022 and 31 August 2023	<u>1,825,932</u>
NET BOOK VALUE	
At 31 August 2023	<u>1,825,932</u>
At 31 August 2022	<u><u>1,825,932</u></u>

Asthan Babe Ke Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. **MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	1,830,560	(144)	1,830,416
TOTAL FUNDS	<u>1,830,560</u>	<u>(144)</u>	<u>1,830,416</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,942	(80,086)	(144)
TOTAL FUNDS	<u>79,942</u>	<u>(80,086)</u>	<u>(144)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	1,841,777	(11,217)	1,830,560
TOTAL FUNDS	<u>1,841,777</u>	<u>(11,217)</u>	<u>1,830,560</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,840	(68,057)	(11,217)
TOTAL FUNDS	<u>56,840</u>	<u>(68,057)</u>	<u>(11,217)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. MOVEMENT IN FUNDS - continued

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	1,841,777	(11,361)	1,830,416
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,841,777</u>	<u>(11,361)</u>	<u>1,830,416</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	136,782	(148,143)	(11,361)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>136,782</u>	<u>(148,143)</u>	<u>(11,361)</u>

7. RELATED PARTY DISCLOSURES

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

Asthan Babe Ke Trust

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,942	56,840
Total incoming resources	79,942	56,840
EXPENDITURE		
Raising donations and legacies		
Rates and water	3,058	8,527
Insurance	4,766	3,167
Light and heat	39,625	28,017
Telephone	491	262
Sundries	-	7,751
Refuse	402	1,598
Training	950	-
	<u>49,292</u>	<u>49,322</u>
Other trading activities		
Wages	16,695	9,346
Advertising	1,500	-
Pest control	240	-
Motor and travel	348	-
Donations made	10,516	-
Professional fees	-	1,263
	<u>29,299</u>	<u>10,609</u>
Investment management costs		
Property repairs	1,225	7,640
Support costs		
Finance		
Bank charges	270	486
Total resources expended	<u>80,086</u>	<u>68,057</u>
Net expenditure	<u>(144)</u>	<u>(11,217)</u>