

**JALARAM CHARITABLE TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Jalaram Charitable Trust
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**Jalaram Charitable Trust
Reference and Administrative Details
For The Year Ended 31 December 2024**

Trustees	Mr Ketan Kotecha Mr Bhadrasil Trivedi (resigned 25/09/2024) Mr Pramod Thakkar - Chair Ms Prity Raichura (resigned 19/06/2025) Mr Birju Ghelani Mr Jayantibhai Chandarana
Charity Number	326305
Principal Address	65 Narborough Road Leicester Leicestershire LE3 0LE
Independent Examiner	Sandip Kumar Pinnacle Accountants Chartered Certified Accountants & Registered Auditors 32 De Montfort Street Leicester Leicestershire LE1 7GD

Jalaram Charitable Trust
Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

- To promote the ethos of the Hindu Saint Shree Jalaram Bapa
- To provide food, clothing and shelter for the needy, both in the local community and abroad
- To help and assist in disaster relief activities worldwide
- To create inter-faith harmony

There has been no change in these objectives during the year.

The Trustees also supported Jalaram Baal Vikas, which holds Saturday Gujrati School for Children at the Community Centre and which promotes Cultural and religious education.

Public Benefit

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

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Donations making policy

The Trustees consider making donations to the local and other organisations as they deem worthy. Donations are also made to disaster relief efforts as and when such events occur.

Achievements and Performance

Main Achievements

Website: www.jalarambapa.com

A innovative website was commissioned which included history, activities and a virtual panchang, (Hindu Calender), and a pictorial historical Book commemorating 25 year.

During the Year 2024 solar power panels were installed at the cost of £22,100.

New Roof installed at the Temple at the cost of £38,400.

Shishukunj - Children Saturday Class

Shishu Vikaas have been teaching children 5-12 year old on Hinduism and the Hindu culture. Various aspects from Hindu scriptures are taught. This also includes life skills for children such as sharing, not being greedy, kindness, charity, physical fitness including yoga, arts and crafts as well as experiments.

Jalaram Balviks

The trustees has supported Jalaram ballvivash Gujrati school running at the temple and community centre.

Financial Review

**Jalaram Charitable Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Financial Position

During the year, the Charity received donations and collections amounting to £155,499 (2023 - £391,492) which, combined with Gift aid, rental income (see below) and grants received, resulted in total income of £244,267 (2023 - £479,363). This has been used to meet expenses amounting to £214,788 (2023 - £293,466).

At the end of the year, net movement in funds was 29,479 (2023 - £185,897).

During the year, the trustees have not carried out a valuation of investment properties comprising of flats above the community hall. In the trustees' opinion, the market value has not changed significantly during the year. The rental income on these flats during the year was £87,591 (2023 - £87,427).

At the year end charity held bank balance of £164,656 (2023 - 164,656).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Donations making policy

Investment policy

The trustees are empowered to make decisions on short and long term investments that would generate funds for the Trust in order to fund its current and future activities without taking undue financial risks.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have appointed an independent company, LionHart Security services Ltd, to carry out risks

faced by the trust properties and this company has developed control systems to monitor these risks in order to mitigate any impact that they have have on the Mandal in the future. The company also carries out regular

monitoring of all aspects of health and safety issues and make recommendations to the trustees who have empowered the Executive Committee to take immediate action.

The Trustees regularly monitor the cash flows and budgets for expenditure to ensure that sufficient headroom is available at all times to meet the Charity's day to day working capital requirements, programmes, and also long term upkeep, maintenance and investment in its properties.

The Trustees do not enter into any risky investments or derivatives. All investments and borrowings are scrutinised thoroughly in order to avoid putting the Charity's resources and reputation in jeopardy.

Structure, Governance and Management

Governing Document

The charity was established by a Declaration of Trust dated 26 January 1983 as amended on 1 June 2008 with the following objects:

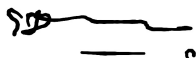
- Advancement and propagation of the Hindu religion
- Advancement of education

**Jalaram Charitable Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Trustee Selection Methods

The Trust Deed requires a minimum of three and a maximum of seven trustees. The Mandal currently has five trustees and these are considered to have sufficient knowledge and experience to fulfil the charity's requirements. Under the terms of the Trust Deed, the existing trustees appoint new trustees. Potential candidates would be sought from the community, taking into consideration their experience, particularly in the not for profit sector, and specific requirements of the charity at the time. Training is available as appropriate.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Pramod Thakkar

Trustee

13 September 2025

Jalaram Charitable Trust
Independent Examiner's Report to the Trustees of Jalaram Charitable Trust
For The Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Jalaram Charitable Trust (the Trust) for the year ended 31 December 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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Sandip Kumar
13 September 2025
Pinnacle Accountants
Chartered Certified Accountants & Registered Auditors
32 De Montfort Street
Leicester
Leicestershire
LE1 7GD

Jalaram Charitable Trust
Statement of Financial Activities
For The Year Ended 31 December 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	155,499	-	155,499	391,492
Investments	4	88,768	-	88,768	87,871
		<u>244,267</u>	<u>-</u>	<u>244,267</u>	<u>479,363</u>
EXPENDITURE ON:					
Charitable activities:	6				
Temple activity		(166,154)	-	(166,154)	(246,858)
Community hall activity		(48,634)	-	(48,634)	(46,608)
		<u>(214,788)</u>	<u>-</u>	<u>(214,788)</u>	<u>(293,466)</u>
NET INCOME		29,479	-	29,479	185,897
NET MOVEMENT IN FUNDS		<u>29,479</u>	<u>-</u>	<u>29,479</u>	<u>185,897</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,889,930	3,065	1,892,995	1,707,098
TOTAL FUNDS CARRIED FORWARD	15	<u>1,919,409</u>	<u>3,065</u>	<u>1,922,474</u>	<u>1,892,995</u>

The notes on pages 10 to 19 form part of these financial statements.

Jalaram Charitable Trust
Comparative Statement of Financial Activities
For The Year Ended 31 December 2024

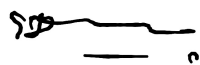
		Unrestricted funds	Restricted funds	2023 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	391,492	-	391,492
Investments	4	87,871	-	87,871
		<u>479,363</u>	<u>-</u>	<u>479,363</u>
EXPENDITURE ON:				
Charitable activities:	6			
Temple activity		(246,858)	-	(246,858)
Community hall activity		(46,608)	-	(46,608)
		<u>(293,466)</u>	<u>-</u>	<u>(293,466)</u>
NET INCOME		<u>185,897</u>	<u>-</u>	<u>185,897</u>
NET MOVEMENT IN FUNDS		<u>185,897</u>	<u>-</u>	<u>185,897</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		1,704,033	3,065	1,707,098
TOTAL FUNDS CARRIED FORWARD	15	<u><u>1,889,930</u></u>	<u><u>3,065</u></u>	<u><u>1,892,995</u></u>

The notes on pages 10 to 19 form part of these financial statements.

**Jalaram Charitable Trust
Statement of Financial Position
As At 31 December 2024**

				2024	2023
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS					
Tangible Assets	10	1,041,768	-	1,041,768	1,028,399
Investment Properties	11	700,000	-	700,000	700,000
		<u>1,741,768</u>	<u>-</u>	<u>1,741,768</u>	<u>1,728,399</u>
CURRENT ASSETS					
Debtors	12	21,040	-	21,040	43,281
Cash at bank and in hand		161,591	3,065	164,656	139,479
		<u>182,631</u>	<u>3,065</u>	<u>185,696</u>	<u>182,760</u>
Creditors: Amounts Falling Due Within One Year	13	(4,990)	-	(4,990)	(18,164)
		<u>177,641</u>	<u>3,065</u>	<u>180,706</u>	<u>164,596</u>
NET CURRENT ASSETS (LIABILITIES)		<u>177,641</u>	<u>3,065</u>	<u>180,706</u>	<u>164,596</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,919,409</u>	<u>3,065</u>	<u>1,922,474</u>	<u>1,892,995</u>
NET ASSETS		<u>1,919,409</u>	<u>3,065</u>	<u>1,922,474</u>	<u>1,892,995</u>
FUNDS OF THE CHARITY					
Restricted Funds				3,065	3,065
Unrestricted Funds				1,919,409	1,889,930
TOTAL FUNDS	15			<u>1,922,474</u>	<u>1,892,995</u>

On behalf of the board



Mr Pramod Thakkar

Trustee
13 September 2025

Birju Ghelani

Mr Birju Ghelani

Trustee

The notes on pages 10 to 19 form part of these financial statements.

Jalaram Charitable Trust
Statement of Cash Flows
For The Year Ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash generated from operations	1	231	125,605
Interest paid		(3,322)	(14,189)
Net cash (used in)/generated from operating activities		<u>(3,091)</u>	<u>111,416</u>
Cash flows from investing activities			
Purchase of tangible assets		(60,500)	(1,085)
Interest received		1,177	444
Rents received from investment properties		87,591	87,427
Net cash generated from investing activities		<u>28,268</u>	<u>86,786</u>
Increase in cash and cash equivalents		<u>25,177</u>	198,202
Cash and cash equivalents at beginning of year	2	<u>139,479</u>	-
Cash and cash equivalents at end of year	2	<u><u>164,656</u></u>	<u><u>198,202</u></u>

Jalaram Charitable Trust
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2024

1. Reconciliation of income to cash generated from operations

	2024	2023
	£	£
Net income	29,479	185,897
<i>Adjustments for:</i>		
Interest expense	3,322	14,189
Interest income	(1,177)	(444)
Income from investments	(87,591)	(87,427)
Depreciation of tangible assets	47,131	38,507
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	22,241	(43,281)
(Decrease)/increase in trade and other creditors	(13,174)	18,164
Net cash generated from operations	231	125,605

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2024	2023
	£	£
Cash at bank and in hand	164,656	139,479

3. Analysis of changes in net funds

	As at 1 January 2024	Cash flows	As at 31 December 2024
	£	£	£
Cash at bank and in hand	139,479	25,177	164,656

Jalaram Charitable Trust
Notes to the Financial Statements
For The Year Ended 31 December 2024

1. General Information

Jalaram Charitable Trust is an unincorporated charity registered with the Charity Commission, registered charity number 326305. The principal address is 65 Narborough Road, Leicester, Leicestershire, LE3 0LE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.4. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

2.5. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% on cost
Fixtures & Fittings	20% on reducing balance

2.7. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

2.8. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

2.9. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.10. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.11. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.12. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.13. Provisions and Contingencies

Provisions

Provisions are recognised when the charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities are not recognised. Contingent liabilities arise as a result of past events when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

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Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

2.13. Provisions and Contingencies - continued

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.14. Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.15. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.16. Government Grant

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the statement of financial activities over the useful life of the asset concerned.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

3. Income from Donations and Legacies

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	148,992	363,284
Gift aid	6,507	28,208
	155,499	391,492
	155,499	391,492

4. Investment Income

Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,177	444
Rental income from investment property	87,591	87,427
	88,768	87,871

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets - owned	47,131	38,507
	47,131	38,507

6. Analysis of Expenditure

	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Temple activity	111,817	54,337	166,154
Community hall activity	14,399	34,235	48,634
	126,216	88,572	214,788
	2023		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Temple activity	177,337	69,521	246,858
Community hall activity	13,184	33,424	46,608
	190,521	102,945	293,466

Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Support Costs

	2024		
	Temple activity	Community hall activity	Total
	£	£	£
Employee costs:			
Employers pensions - defined contributions scheme	1,117	-	1,117
Premises expenses:			
Property management and service charges	-	11,832	11,832
Light and heat	2,823	22,403	25,226
Water rates	2,456	-	2,456
Repairs and maintenance	28,053	-	28,053
Cleaning	420	-	420
General administration:			
Computer software costs	360	-	360
Insurance	10,282	-	10,282
Printing, postage and stationery	160	-	160
Telecommunications	1,786	-	1,786
Subscriptions	618	-	618
Bookkeeping fees	1,500	-	1,500
Interest payable:			
Bank charges	3,322	-	3,322
Governance costs:			
Accountancy fees	1,440	-	1,440
	54,337	34,235	88,572

	2023		
	Temple activity	Community hall activity	Total
	£	£	£
Employee costs:			
Employers pensions - defined contributions scheme	1,283	-	1,283
Staff training	621	-	621
Premises expenses:			
Property management and service charges	-	18,491	18,491
Light and heat	12,243	14,933	27,176
Water rates	1,336	-	1,336
Repairs and maintenance	13,185	-	13,185
Cleaning	690	-	690
Security costs	9,826	-	9,826
General administration:			
Insurance	11,365	-	11,365

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Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

Printing, postage and stationery	1,027	-	1,027
Telecommunications	1,646	-	1,646
Bookkeeping fees	1,500	-	1,500
Interest payable:			
Bank charges	4,350	-	4,350
Bank loan interest	9,839	-	9,839
Governance costs:			
Accountancy fees	610	-	610
	69,521	33,424	102,945
	69,521	33,424	102,945

8. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	73,273	76,181
Other pension costs	1,117	1,283
	74,390	77,464
	74,390	77,464

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was as follows:

	2024	2023
Charitable Activities	2	2
Other	3	3
	5	5
	5	5

10. Tangible Assets

	Land & Property		
	Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2024	1,684,759	130,440	1,815,199
Additions	38,400	22,100	60,500
As at 31 December 2024	1,723,159	152,540	1,875,699
	1,723,159	152,540	1,875,699

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Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

Depreciation

As at 1 January 2024	675,336	111,464	786,800
Provided during the period	43,295	3,836	47,131
As at 31 December 2024	<u>718,631</u>	<u>115,300</u>	<u>833,931</u>

Net Book Value

As at 31 December 2024	<u>1,004,528</u>	<u>37,240</u>	<u>1,041,768</u>
As at 1 January 2024	<u>1,009,423</u>	<u>18,976</u>	<u>1,028,399</u>

11. Investment Property

2024

£

Fair Value

As at 1 January 2024 and 31 December 2024	<u>700,000</u>
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12. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	-	14,573
Other debtors	21,040	28,708
	<u>21,040</u>	<u>43,281</u>

13. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other creditors	-	185
Taxation and social security	327	-
Accruals and deferred income	4,663	17,979
	<u>4,990</u>	<u>18,164</u>

14. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,117 (2023: £1,283).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

Jalaram Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

15. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,889,930	244,267	(214,788)	1,919,409
Restricted funds				
Educational fund	3,065	-	-	3,065
Total funds	<u>1,892,995</u>	<u>244,267</u>	<u>(214,788)</u>	<u>1,922,474</u>

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,704,033	479,363	(293,466)	1,889,930
Restricted funds				
Educational fund	3,065	-	-	3,065
Total funds	<u>1,707,098</u>	<u>479,363</u>	<u>(293,466)</u>	<u>1,892,995</u>

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.



Issuer Pinnacle Accountants

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Parties involved with this document

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Tue, 23rd Sep 2025 12:18:47 BST	Envelope generated with fingerprint 309590c2fabf40f7c809b11373261ee7 (18.133.63.166)
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