

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

**THE LEICESTERSHIRE BRAHMA SAMAJ**

**BALANCE SHEET**

**31 March 2022**

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

	<b>2022</b>	2021
	<b>£</b>	£
Support costs	<b><u>14,947</u></b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	61,272
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	21,120
<b>NET INCOME</b>	<u>40,152</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	150,442
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 April 2021	<b>239,688</b>	<b>4,735</b>	<b>244,423</b>
Additions	<u>-</u>	<u>4,802</u>	<u>4,802</u>
At 31 March 2022	<u><b>239,688</b></u>	<u><b>9,537</b></u>	<u><b>249,225</b></u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u><b>239,688</b></u>	<u><b>9,537</b></u>	<u><b>249,225</b></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	<b>22,501</b>	1
Other creditors	<u>-</u>	<u>22,500</u>
	<u><b>22,501</b></u>	<u>22,501</u>

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

	2022 £	2021 £
Other creditors	<u><b>17,120</b></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><b>17,120</b></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 £
<b>Unrestricted funds</b>			
General fund	<b>189,650</b>	<b>23,404</b>	<b>213,054</b>
	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>189,650</u></b>	<b><u>23,404</u></b>	<b><u>213,054</u></b>

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

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

**Comparatives for movement in funds**

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

**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 £
<b>Unrestricted funds</b>			
General fund	61,272	(22,064)	39,208
	—————	—————	—————
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	150,442	62,612	213,054
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	166,997	(104,385)	62,612
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Other income</b>		
Bank interest received	<u>1</u>	<u>-</u>
<b>Total incoming resources</b>	<b>105,725</b>	<b>61,272</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Accountancy fees	500	500
<b>Support costs</b>		
<b>Management</b>		
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>
<b>Finance</b>		
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>
<b>Other</b>		
Repairs & renewals	<u>750</u>	<u>-</u>
<b>Total resources expended</b>	<b><u>78,101</u></b>	<b><u>21,120</u></b>
<b>Net income</b>	<b><u><u>27,624</u></u></b>	<b><u><u>40,152</u></u></b>