

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

The notes form part of these financial statements

**THE LEICESTERSHIRE BRAHMA SAMAJ**

**BALANCE SHEET**  
**31 March 2025**

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

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

**3. RAISING FUNDS**

**Raising donations and legacies**

	<b>2025</b>	2024
	<b>£</b>	£
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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	87,928
Investment income	<u>-</u>
<b>Total</b>	87,928
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	31,981
Raising funds	<u>48,992</u>
<b>Total</b>	<u>80,973</u>
<b>NET INCOME</b>	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 £
<b>COST</b>				
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>
<b>NET BOOK VALUE</b>				
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	<b>22,001</b>	-

**10. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	218,712	15,263	-	233,975
	<u>218,712</u>	<u>15,263</u>	<u>-</u>	<u>223,975</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	<b>66,312</b>	<b>(51,049)</b>	<b>15,263</b>
	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>66,312</u></b>	<b><u>(51,049)</u></b>	<b><u>15,263</u></b>

**Comparatives for movement in funds**

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

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	87,927	(80,973)	5,658
	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>87,927</u></b>	<b><u>(80,973)</u></b>	<b><u>5,658</u></b>

**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 £
<b>Unrestricted funds</b>				
General fund	213,054	20,921	-	233,975
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	154,239	(132,022)	22,217
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Investment income</b>		
Bank interest received	13	-
	<u>66,312</u>	<u>87,928</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Accountancy fees	500	500
Legal fees	743	-
	<u>1,243</u>	<u>500</u>
<b>Support costs</b>		
<b>Management</b>		
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>
<b>Finance</b>		
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 £
<b>Finance</b>		
<b>Information technology</b>		
Repairs and renewals	<b>51</b>	670
<b>Other</b>		
Food costs	<u><b>135</b></u>	<u>3,662</u>
Total resources expended	<u><b>51,049</b></u>	<u>80,973</u>
<b>Net income</b>	<u><b>15,263</b></u>	<u>6,955</u>

This page does not form part of the statutory financial statements