

COMPANY NUMBER: 01718454
CHARITY NUMBER: 287023

BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

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**REPORT OF THE COUNCIL OF MANAGEMENT
BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31 DECEMBER 2015**

For the purpose of these financial statements, the directors have been referred to as members of the Council of the charitable company. The members of the Council are pleased to present their 33rd report and the unaudited financial statements for the year ended 31 December 2015.

Legal and administrative information

Bardai Brahmin Samaj London was incorporated as a private company limited by guarantee (company number 01718454) and is Registered Charity (number 287023).

The charitable company's governing document is the Memorandum and Articles of Association dated 26 April 1983.

Members of the Council

The members of the Council during the period were as follows:

Mr Bhasker A Dave	President (Director)
Mr Venilal O Joshi	Vice President (Director)
Miss Radhika R Modha	Hon. Treasurer (Director)
Mr Dushyant A Dave	Hon. Secretary (Company Secretary)

Management members

Mr Anant J Dave
Mr Harshad Modha
Mr Pradip J Pandit
Mr Rajnikant Chhelavada
Mrs Rashmita B Dave
Mrs Rashmi D Dave
Ms Sarla Modha

Company limited by guarantee

Bardai Brahmin Samaj London is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Public benefit

The members of the council confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the members that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Review of the period

The principal activity of the Samaj is to preserve and promote Hindu Religion and Culture. The charity as usual fulfils its normal activities by way of membership subscription and donations.

**REPORT OF THE MEMBERS OF THE COUNCIL OF MANAGEMENT
BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31 DECEMBER 2015**

Statement of members of the Council of Management's responsibilities

The members of the Council are responsible for preparing the charity's Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The company law requires the members of the council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the council members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The members of the Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company which enable them to ensure the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Small company provisions

The report of the members of the Council for the charitable company is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the members of the Council on 24 April 2016 and signed on its behalf by:

Mr Bhasker A Dave
President (Director)

**INDEPENDENT EXAMINER'S REPORT TO MEMBERS OF THE COUNCIL ON THE UNAUDITED
FINANCIAL STATEMENTS OF BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31 DECEMBER 2015**

I report on the accounts of Bardai Brahmin Samaj London (Limited by Guarantee) for the year ended 31 December 2015, which are set out on pages 1 to 8.

Respective responsibilities of members of the Council and independent examiner

The members of the Council (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The Council members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as members of the Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Arvind L Joshi FCA, CTA, DChA

Independent Examiner

Levy + Partners Limited
Chartered Accountants
7-8 Ritz Parade
Western Avenue
London W5 3RA

Dated: 24 April 2016

BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
Incoming resources				
Membership subscription	2,715	-	2,715	4,660
Donations	2,409	-	2,409	4,965
Aarti	594	-	594	1,443
Functions	9,097	-	9,097	11,251
Raffle	665	-	665	1,240
Gift Aid	1,107	-	1,107	10,683
Bank interest received	48	-	48	42
<i>Total incoming resources</i>	<u>16,635</u>	<u>-</u>	<u>16,635</u>	<u>34,284</u>
Resources expended				
Function expenses	11,177	-	11,177	22,117
Printing and stationery	86	-	86	29
Postage	847	-	847	522
Subscriptions	150	-	150	100
Sundry expenses	988	-	988	400
Accountancy fee	-	-	-	337
Bank charges	70	-	70	159
Donations	1,000	-	1,000	1,500
Website & internet costs	-	-	-	360
Depreciation - equipment	566	-	566	466
<i>Total resources expended</i>	<u>14,885</u>	<u>-</u>	<u>14,885</u>	<u>25,990</u>
<i>Net movement in funds</i>	<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>8,294</u>
 Total funds brought forward	 90,494	 13,475	 103,969	 95,675
<i>Total funds carried forward</i>	<u>92,244</u>	<u>13,475</u>	<u>105,719</u>	<u>103,969</u>

There are no gains and losses other than those included above. All activities relate to Charitable activities.

The notes on page 7 to 8 form part of these financial statements.

BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
BALANCE SHEET AT 31 DECEMBER 2015

	Note	£	2015 £	£	2014 £
Fixed assets					
Tangible assets	2		1,698		1,813
Current assets					
Debtors	4	5,891		1,742	
Balance at bank	4a	99,508		101,314	
		<u>105,399</u>		<u>103,056</u>	
Creditors: amounts falling due within one year					
Accruals	5	1,378		900	
Net current assets			104,021		102,156
Total assets less current liabilities			<u>105,719</u>		<u>103,969</u>
The funds of the charity:					
Restricted funds - (Building Fund)	7		13,475		13,475
Unrestricted funds	8		92,244		90,494
Total charity funds			<u>105,719</u>		<u>103,969</u>

The director's statements required by Section 475(2) and (3) are shown on the following page which form part of this Balance Sheet.

BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
BALANCE SHEET AT 31 DECEMBER 2015

In approving these unaudited financial statements as members of the council of the charitable company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 December 2013.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies' regime.

These financial statements were approved by the Board on 24 April 2016 and signed on its behalf by:

Mr Bhasker A Dave

President (Director)

Mr Venilal O Joshi

Vice President (Director)

Miss Radhika R Modha

Hon Treasurer (Director)

Mr Dushyant A Dave

Hon Secretary (Company secretary)

Company number: 01718454

BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
NOTES TO THE UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE SORP) and the Charities Act 2011.

1.2. Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation of each asset over its expected useful life as follows:

Website	-	Over 4 years - straight line basis
Equipment	-	25% per annum - reducing balance basis.

1.3. Incoming resources

This is recognised when received in respect of membership subscriptions and donations.

1.4. Unrestricted funds

Unrestricted funds are available for charitable purposes within the objectives of the charity that have no conditions imposed by the donor or by the terms of an appeal.

1.5. Restricted funds

Restricted funds are subject to specific condition imposed by the donor or by the terms of an appeal, these conditions being binding upon the Trustees.

1.5. Going concern

The financial statement have been prepared on the assumption that the charitable company is able to carry on business as a going concern, which the members of the Council consider appropriate having regards to the circumstances.

2. Tangible fixed assets

	Website £	Equipment £	Total £
Cost or valuation			
At 1 January 2015	5,288	12,761	18,049
Addition	-	451	451
At 31 December 2015	5,288	13,212	18,500
Depreciation			
At 1 January 2015	5,288	10,948	16,236
Charged for the period		566	566
At 31 December 2015	5,288	11,514	16,802
Net written down value			
At 31 December 2015	-	1,698	1,698
At 31 December 2014	-	1,813	1,813

BARDAI BRAHMIN SAMAJ LONDON (LIMITED BY GUARANTEE)
NOTES TO THE UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015

3. Taxation

As the company is a registered charity and non-profit making organisation, no tax liability exists on its activities.

	2015	2014
	£	£
4. Debtors		
Prepayments	79	-
Gift aid receivable	2,848	1,742
Other debtors - Brahm Samaj	2,964	-
	<u>5,891</u>	<u>1,742</u>

	2015	2014
	£	£
4a Balance at bank		
Current account	4,891	4,015
Reserve account	91,459	96,911
Paypal account	3,158	388
	<u>99,508</u>	<u>101,314</u>

	2015	2014
	£	£
5. Creditors: amounts falling due within one year		
Accruals - function expense	228	-
Charitable donations	1,000	500
Subscription - FOSBBSUK	150	-
Independent examination	-	400
	<u>1,378</u>	<u>900</u>

6. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2015 Total	2014 Total
	£	£	£	£
Tangible fixed assets	1,698	-	1,698	1,813
Current assets	91,924	13,475	105,399	103,056
Current liabilities	(1,378)	-	(1,378)	(900)
	<u>92,244</u>	<u>13,475</u>	<u>105,719</u>	<u>103,969</u>

	2015	2014
	£	£
7. Restricted funds (Building)		
Balance b/fwd	13,475	13,475
Balance c/fwd	<u>13,475</u>	<u>13,475</u>

	2015	2014
	£	£
8. Unrestricted funds		
Balance b/fwd	90,494	82,200
(Deficit) / surplus for the year	1,750	8,294
Balance c/fwd	<u>92,244</u>	<u>90,494</u>