

Charity number: 1144862
Company number: 7840891

Bramma Charitable Trust Limited
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 30 November 2013

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Bramma Charitable Trust Limited
(A company limited by guarantee)

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Bramma Charitable Trust Limited
(A company limited by guarantee)

Legal and administrative information

Charity number 1144862

Company registration number 7840891

Business address 7-9 Ealing Road
Wembley
Middlesex
HA0 4AA

Registered office Roxburghe House
273-287 Regent Street
London
W1B 2HA

Trustees Mrs Shilpa Lakha
Mr Jayant Kumar Lakha
Mr Arullanantha Sarasswathi Swamy
Ms Rajya Lakshmi Rangauaghala

Accountants King & King
Roxburghe House
273-287 Regent Street
London
W1B 2HA

Bramma Charitable Trust Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 November 2013

The trustees present their report and the financial statements for the year ended 30 November 2013. The trustees, who are also directors of Bramma Charitable Trust Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Charity is registered as a company limited by guarantee and is constituted under the Memorandum of Association dated 09 November 2011. The company's registered charity number is 1144862.

Objectives and activities

The objective of the Charity is to advance the education and protect the physical and mental health of people in need, in particular but not exclusively among homeless children, disabled children and orphans living in India through provision of street schools, residential homes, day centres and by any such other means as the trustees may determine.

Achievements and performance

During the year, the Charity has managed to raise £22,601.

Financial review

The Charity has managed to obtain donations totalling £22,601 (2012 - £44,223) against which £19,056 (2012 - £42,661) was donated towards the Arulananda Trust in India.

Statement of trustees' responsibilities

The trustees (who are also directors of Bramma Charitable Trust Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 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 trustees 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 departures 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 trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. 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 irregularities.

Bramma Charitable Trust Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 November 2013

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

A handwritten signature in black ink, appearing to read 'Shilpa Lakha', with a long horizontal flourish extending to the right.

Mrs Shilpa Lakha
Director
21 May 2014

Bramma Charitable Trust Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of
Bramma Charitable Trust Limited.

I report on the accounts of Bramma Charitable Trust Limited for the year ended 30 November 2013 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

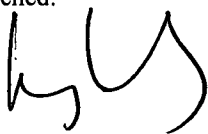
Basis of independent examiner's statement

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 trustees 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 statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - 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
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Milan Patel (FCCA)

Independent examiner

King & King Chartered Accountants
Roxburghe House
273-287 Regent Street
London
W1B 2HA
21 May 2014

Bramma Charitable Trust Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 30 November 2013

| | Notes | Unrestricted funds £ | Year ended 30/11/13 Total £ | Period ended 30/11/12 Total £ |
|---|-------|-------------------------|--------------------------------------|--|
| Incoming resources | | | | |
| Incoming resources from generating funds: | | | | |
| Voluntary income | 2 | 22,601 | 22,601 | 44,223 |
| Total incoming resources | | <u>22,601</u> | <u>22,601</u> | <u>44,223</u> |
| Resources expended | | | | |
| Accountancy fees | | 600 | 600 | 600 |
| Legal and professional fees | | 133 | 133 | 1,014 |
| Communications and IT | | 216 | 216 | - |
| Other office expenses | | - | - | 60 |
| Interest payable and similar charges | | 213 | 213 | - |
| Total resources expended | | <u>1,162</u> | <u>1,162</u> | <u>1,674</u> |
| Net incoming resources before transfers | | 21,439 | 21,439 | 42,549 |
| Transfers between funds | | <u>(19,056)</u> | <u>(19,056)</u> | <u>(42,712)</u> |
| Net movement in funds/Net income/(expenditure) for the year | | 2,383 | 2,383 | (163) |
| Net incoming/(outgoing) resources for the year / Net income/(expense) for the year | | 2,383 | 2,383 | (163) |
| Total funds brought forward | | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds carried forward | | <u>2,383</u> | <u>2,383</u> | <u>(163)</u> |

The notes on pages 8 to 10 form an integral part of these financial statements.

Bramma Charitable Trust Limited
(A company limited by guarantee)

Balance sheet
as at 30 November 2013

| | Notes | 30/11/13 | 30/11/12 |
|---|-------|--------------|--------------|
| | | £ | £ |
| Current assets | | | |
| Cash at bank and in hand | | 2,820 | 437 |
| | | <u>2,820</u> | <u>437</u> |
| Creditors: amounts falling due within one year | 5 | (600) | (600) |
| Net current assets/(liabilities) | | 2,220 | (163) |
| Net assets/(liabilities) | | <u>2,220</u> | <u>(163)</u> |
| Funds | 6 | | |
| Unrestricted income funds | | 2,220 | (163) |
| Total funds | | <u>2,220</u> | <u>(163)</u> |

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

Bramma Charitable Trust Limited
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 30 November 2013

In approving these financial statements as trustees of the 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 30 November 2013.

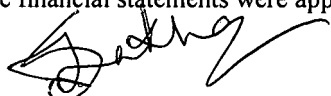
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper 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 sections 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 are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 21 May 2014 and signed on its behalf by



Mrs Shilpa Lakha
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

Bramma Charitable Trust Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 November 2013

1. Accounting policies

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

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Bramma Charitable Trust Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 November 2013

2. Voluntary income

| | Year ended 30/11/13 £ | Period ended 30/11/12 £ |
|-----------|--------------------------------|----------------------------------|
| Donations | 22,601 | 44,223 |
| | <u>22,601</u> | <u>44,223</u> |

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

| Year ended 30/11/13 Number | Period ended 30/11/12 Number |
|-------------------------------------|---------------------------------------|
| <u> </u> | <u> </u> |

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**5. Creditors: amounts falling due
within one year**

| | 30/11/13 £ | 30/11/12 £ |
|------------------------------|---------------|---------------|
| Accruals and deferred income | <u>600</u> | <u>600</u> |

Bramma Charitable Trust Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 November 2013

6. Analysis of net assets between funds

| | Unrestricted funds £ | Total funds £ |
|--|-------------------------------------|------------------------------|
| Fund balances at 30 November 2013 as represented by: | | |
| Current assets | 2,820 | 2,820 |
| Current liabilities | (600) | (600) |
| | <u>2,220</u> | <u>2,220</u> |

7. Company limited by guarantee

Bramma Charitable Trust Limited 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 its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bramma Charitable Trust Limited
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bramma Charitable Trust Limited
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 November 2013

| | Year ended 30/11/13 | | Period ended 30/11/12 | |
|---|----------------------------|----------------------|------------------------------|----------------------|
| | £ | £ | £ | £ |
| Incoming resources | | | | |
| Incoming resources from generating funds: | | | | |
| <i>Voluntary income</i> | | | | |
| Donations | | 22,601 | | 44,223 |
| | | <u>22,601</u> | | <u>44,223</u> |
| Total incoming resources from generating funds | | <u>22,601</u> | | <u>44,223</u> |
| Total incoming resources | | <u><u>22,601</u></u> | | <u><u>44,223</u></u> |
| Resources expended | | | | |
| Costs of generating funds: | | | | |
| Fundraising trading: | | | | |
| cost of goods sold and other costs | | | | |
| <i>Support costs</i> | | | | |
| Support - Professional - Accountancy fees | 600 | | 600 | |
| Support - Professional - Legal fees | 133 | | 624 | |
| Support - Professional - Other | 216 | | 390 | |
| Support - Office expenses - Other | 213 | | 60 | |
| | <u>1,162</u> | | <u>1,674</u> | |
| Total fundraising trading | | <u>1,162</u> | | <u>1,674</u> |
| cost of goods sold and other costs | | <u>1,162</u> | | <u>1,674</u> |
| Total costs of generating funds | | <u><u>1,162</u></u> | | <u><u>1,674</u></u> |

Bramma Charitable Trust Limited
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 November 2013

| | Year ended 30/11/13 £ | Period ended 30/11/12 £ |
|---|--|--|
| Charitable activities | | |
| Net incoming/(outgoing) resources for the year | <u>21,439</u> | <u>42,549</u> |