

Report of the Trustees and
Independently Examined Financial Statement for the Year Ended 31 March
2024
For

Souhrudam SCIO
Registered Charity Number: SC048441

Voluntary Action East Renfrewshire SCIO



60 Busby Road
Clarkston
East Renfrewshire
G76 7AT

Registered Number: SC028103

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for the Year Ended 31 March 2024**

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Report of the Trustees for the Year Ended 31 March 2024

The organisation became a SCIO Registered charity on 06 June 2018 being governed by a constitution. It has a two tier structure.

Souhrudam SCIO	
SC048441	
14 Cedar Place	
Barrhead	
Glasgow	
	Postcode G78 2EJ

	Trustee name	Office (if any)	
1		President	
2		Secretary	
3		Treasurer	
4			
5			
6			
7			

Trustee recruitment and appointment

There must be a minimum of Three Trustees. Trustees are elected by majority vote annually at the AGM. Additional Trustees are appoint by majority vote of the existing members as the need arises to ensure the correct skill set is available for the organisation to achieve its objectives.

Charitable purposes

"The advancement of the arts, heritage, culture or science";

"The promotion of religious or racial harmony".

Report of the Trustees for the Year Ended 31 March 2024
Summary of the main activities in relation to our objects

To organise year-round programs of visual, performing, and written arts unique to Kerala culture; Providing for observance of traditional festivals like Onam (harvest festival), Vishu (astronomical new year Hindu festival) and Christmas, thereby preserving historical traditions; Providing for instruction and the opportunity to converse in the Malayalam language.

Summary of main achievements

Souhrudam has been able to meet once every month. A hall was booked through the year for it. Cultural festivals were celebrated. Both indoor and outdoor activities were conducted including a fundraising event.

The charity reserve policy

The charity held funds at 31st March 2024 of (£556), (£852 in 2023) which was unrestricted. It is the policy of the charity to maintain the unrestricted funds not committed ('the free reserves') at a level to support 3 months operational activity (£858). The Board is considering ways of achieving additional income.

Principal Funding Sources

Our main funds are generated by membership subscriptions.

Statement as To Disclosure of Information to Independent Examiner

So far as the Trustees are aware, there is no relevant information of which the Independent Examiner is unaware.

Independent Examiner

Independent Examiner, [REDACTED] BA will be proposed for re-appointment at the forthcoming Annual general Meeting.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	[REDACTED]	18/12/24
Full name(s)	[REDACTED]	
Position (e.g. Chair)	President	

Report of the Independent Examiner to the Trustees and Members of Souhrudam SCIO

I have examined the financial statements of Souhrudam SCIO for the year ended 31 March 2024 on pages Five to Ten.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Souhrudam SCIO is a registered Scottish Charity; my examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

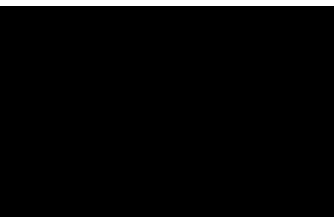
have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Name:

Address



Date: 18/12/24

60 Busby Road
Clarkston
East Renfrewshire
G76 7AT

Souhrudam SCIO
Statement of Receipts & Payments
For the Year Ended 31 March 2024

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					- - -	-
Legacies					255	
Grants					-	
Receipts from fundraising activities	255					
Gross trading receipts						
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,880				2,880	1,750
					-	
A1 Sub total	3,135	-	-	-	3,135	1,750
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,135	-	-	-	3,135	1,750
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,430				3,430	1,451
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,430	-	-	-	3,430	1,451
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,430	-	-	-	3,430	1,451
Net receipts / (payments)	(296)	-	-	-	(296)	299
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(296)	-	-	-	(296)	299

Souhrudam SCIO
Statement of Balances
For the Year Ended 31 March 2024

Category+P5+A3:Q43	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	852				852	552
	Surplus / (deficit) shown on receipts and payments account	(296)				(296)	299
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	556	-	-	-	556	852
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
					Total		
	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets							
					Total		
	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
B4 Liabilities							
					Total		
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
					Total		
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name					Date of approval
						18/ 12/ 2024	

Notes to the accounts
For the Year Ended 31 March 2024

C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>	<p>Basis of accounting</p> <p>These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)</p> <p>Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.</p> <p>Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity did not receive any additional restricted funds.</p>			
C2 Grants	Type of activity or project supported	Individual / institution	Number of grants made	£
			Total	
C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)			x
C3b Trustee remuneration - details	Authority under which paid			£
C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)			x
C4b Trustee expenses - details			Number of trustees	£
C5 Transactions with trustees and connected persons	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C6 Other information				

Souhrudam SCIO
Analysis of receipts and payments
For the Year Ended 31 March 2024

1 Donations						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current per iod	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Misc	-				-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-
2 Grants						
	Unrestricted	Restricted funds			Total current	Total last
	to nearest £	to nearest £			to nearest £	to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-
3 Gross receipts from other charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current per iod	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Trips					-	450
Membership fees	2,880				2,880	1,300
					-	
					-	
					-	
					-	
					-	
Total	2,880	-	-	-	2,880	1,750
	-	-	-	-	-	-
4 Payments relating directly to charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current per iod	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Venue hire					-	
Parties/ get togethers	2,780				2,780	1,111
Stationary					-	
Catering/events					-	
Equipment					-	
Sessional worker					-	
T ravel					-	
Misc	650				650	340
					-	
					-	
Total	3,430	-	-	-	3,430	1,451

Souhrudam SCIO
Breakdown of unrestricted funds
For the Year Ended 31 March 2024

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations Legacies Grants Receipts from fundraising activities					-	-
Gross trading receipts Income from investments other than land and buildings					-	-
Rents from land & buildings	255				255	
Gross receipts from other charitable activities					-	-
					-	-
	2,88				2,880	1,75
Sub total	0	-	-	-	3,135	0
	3,13				-	1,75
Receipts from asset & investment sales	5					0
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	3 , 1	3 5 -	-	-	3,135	1 , 7 5 0
					-	
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,430				3,430	1,451
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	3,430	-	-	-	3,430	1,451
					-	-
Payments relating to asset and investment movements					-	-
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
					-	-
Total payments	3,430	-	-	-	3,430	1,451
					-	-
Net receipts / (payments)	(296)	-	-	-	(296)	299
Transfers to / (from) funds					-	-
					-	-
Surplus / (deficit) for year	(296)	-	-	-	(296)	299
					-	-
Nature and purpose of funds						