

Report of the Trustees and  
Unaudited Financial Statements for the  
Year Ended 31 March 2022  
for  
Mandhata Youth & Community Association

Sharman Fielding  
Chartered Accountants  
The Oval  
57 New Walk  
Leicester  
Leicestershire  
LE1 7EA

Mandhata Youth & Community Association

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for the Year Ended 31 March 2022

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**Mandhata Youth & Community Association**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1078572

**Registered office**

20a Rosemead Avenue  
Wembley  
Middlesex  
HA9 7EE

The Charity is bound by the following governing documents:

1. The Charity's Constitution (as an unincorporated association) adopted on 13 March 1998 and further amended on 3 December 1999, 21 May 2006 & 18<sup>th</sup> May 2014.
2. Charity law and relevant legislation

**Trustees**

Indira B Patel	Jayanti P Patel	Kusum Soma	Tara J Patel
Janaki Shah	Jivan G Patel	Rekha L Shah	Tara R Patel
Jawahar J Patel	Kanti M Patel	Sushma V Patel	

**Trustees Resigned During The Year**

Ashok U Patel	Champaben C Patel	Govind R Patel	Kaushik I Patel
Lata G Patel	Padma Mistry	Ratilal R Patel	Vasant C Patel

**Trustees Appointed During The Year**

Bharat K Patel	Heena A Patel	Jaiprakash Patel	Pushpa Patel
Darshini Pullan	Heena K Patel	Jayna Shah	Saajan Soma
Dinesh Patel	Jaimin Patel	Kalpa Patel	Sangita J Patel
Shashikant Karadia	Vijesh Patel	Vinita D Patel	

**PRINCIPAL ACTIVITY**

The objectives and main activities of the charity continue to be:

- 1) To advance Hindu religion, culture and education
- 2) To relieve the effect of poverty and sickness
- 3) To provide facilities of social welfare for recreation and other leisure time occupation

**Independent Examiner**

Ashok R Patel BSc. ACA CTA  
Sharman Fielding Chartered Accountants  
The Oval, 57 New Walk  
Leicester  
Leicestershire  
LE1 7EA

**Charity Bankers**

Barclays Bank Plc  
220 Ealing Road  
Alperton  
Wembley  
Middlesex  
HA0 4QH

## **Mandhata Youth & Community Association**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity became a registered charity on 13 December 1999 soon after the adoption of the updated constitution. The organisation is governed by the members of the council who are appointed as prescribed by the bye-laws. Trustees are elected in accordance with the constitution.

Trustees are recruited for their service to the Charity or their skills in the areas of the charity's principal activities. Trustees are elected for a term of one year and are eligible for re-election, except for the three holding Trustees who serve a term of six years and have to be life members of the charity. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including recommendation from existing Trustees and supporting Members. Potential trustees are scrutinised by nominations.

All new trustees undergo a structured introduction to the operations of the charity. Trustees meetings are held monthly to review and agree major areas of policy. The responsibility for reviewing key areas of activity and policy are delegated to members of the board.

#### **RESERVES POLICY**

The trustees have reviewed the reserves of the Charity. The reserves at the end of the financial year were £323,145 of which only £9,751 were unrestricted reserves. The trustees are continually seeking to increase the unrestricted reserve fund with a view to having a cash reserve equal to at least 12 months operating expenditure.

#### **RISK MANAGEMENT**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the Charity's operations and consider the major risks which may arise in each of these areas. In the opinion of the trustees, the Charity has established resources and reviewed systems which, under normal circumstances, should allow the risks to be identified by them to be mitigated to an acceptable level in its day-to-day operations

#### **PUBLIC BENEFIT STATEMENT**

The trustees have considered the guidance on public benefit published by the Commission and are satisfied that they have complied with the guidance when exercising their powers or duties during the year.

#### **OBJECTIVES & ACTIVITIES**

As we embarked on rebuilding our community after the pandemic and easing of the restrictions, we give thanks to all our members for their loyal support in all that we do.

Our principle aims and objectives continue to be upheld. We resumed leisure activities, held Hindu religious events, and re-opened the Gujarati School. We supported charities helping others in need and held a talk on organ transplant for members, so they are better informed.

The Management Committee are proud to serve and facilitate events to suit all ages and are encouraged by the members and the younger people in the community, for helping and supporting us in all that we do.

#### **ON BEHALF OF THE BOARD:**

.....  
President- Kusum Soma

Date: 12<sup>th</sup> June 2022

**Independent Examiner's Report to the Trustees of**  
**Mandhata Youth & Community Association**

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I report on the accounts for the year ended 31 March 2022 set out on pages four to eight.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 required.

Having satisfied myself 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 the 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 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 statements below.

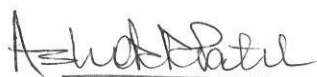
**Independent examiner's statement**

In connection with 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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

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.



ASHOK PATEL BSC. ACA CTA

Institute of Chartered Accountants in England & Wales

Sharman Fielding Chartered Accountants

The Oval

57 New Walk

Leicester

Leicestershire

LE1 7EA

Date: 12<sup>th</sup> June 2022

**Mandhata Youth & Community Association**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

			31.3.22	31.3.21
		Unrestricted	Restricted	Total
		funds	funds	Total
		funds	funds	funds
Notes	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income		324	-	324
Activities for generating funds		11,369	-	11,369
Investment income	2	17,288	-	17,288
Other incoming resources		3,328	-	3,328
<b>Total incoming resources</b>		<b>32,309</b>	<b>-</b>	<b>32,309</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of generating funds</b>				
Costs of generating voluntary income		23,732	-	23,732
Governance costs		180	-	180
Other resources expended		-	-	-
<b>Total resources expended</b>		<b>23,912</b>	<b>-</b>	<b>23,912</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>8,397</b>	<b>-</b>	<b>8,397</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<b>1,354</b>	<b>313,394</b>	<b>314,748</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>9,751</b>	<b>313,394</b>	<b>323,145</b>

Mandhata Youth & Community Association

Balance Sheet  
At 31 March 2022

		<u>2022</u>		<u>2021</u>	
	Note	£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	4		10,894		15,894
<b>CURRENT ASSETS</b>					
Debtors & Prepayments	5	2,798		1,115	
Cash at Bank & In Hand		<u>316,743</u>		<u>301,177</u>	
		<u>319,541</u>		<u>302,292</u>	
<b>CURRENT LIABILITIES</b>					
Creditors & Accruals	6	<u>7,290</u>		<u>3,438</u>	
		<u>7,290</u>		<u>3,438</u>	
<b>NET CURRENT ASSETS</b>			312,251		298,854
<b>NET ASSETS</b>			<u><u>323,145</u></u>		<u><u>314,748</u></u>
<b>FUNDS</b>					
Unrestricted			9,751		1,354
Restricted	7		313,394		313,394
			<u><u>323,145</u></u>		<u><u>314,748</u></u>

The financial statements were approved by the Board of Trustees on 12<sup>th</sup> June 2022 and were signed on its behalf by:

.....  
President- Kusum Soma

Notes to the Financial Statements  
for the Year Ended 31 March 2022

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

- Freehold Property situated at 20a Rosemead Avenue, Wembley is being depreciated at the rate of 1.25% on a straight line basis

**Taxation**

The charity is exempt from corporation 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Rents received	16,612	-
Deposit account interest	676	1,144
	<u>17,288</u>	<u>1,144</u>

All Investment income is expended for charitable purposes.

**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.



Mandhata Youth & Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**4. TANGIBLE FIXED ASSETS**

	Land and buildings
	£
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>60,894</u>
 <b>DEPRECIATION</b>	
Charge for year	<u>5,000</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2022	<u><u>10,894</u></u>
At 31 March 2021	<u><u>15,894</u></u>

**5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Water Rates	52	506
Barham Park School – Deposit Paid	200	200
50 <sup>th</sup> Celebration	2,100	-
Bank Interest	411	409
Gas	35	-
	<u>2,798</u>	<u>1,115</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Gujarati School Fees	1,737	2,022
Auditor's Remuneration	180	180
Gujarati School Hire	474	237
Teachers Expenses	1,200	-
Gujrati School Donation	999	999
50 <sup>th</sup> Celebration	300	-
Hall Hire Deposit	2,400	-
	<u>7,290</u>	<u>3,438</u>

Mandhata Youth & Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

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7. RESTRICTED FUNDS

	<u>Balance</u> <u>at</u>	<u>Movements in Resources</u>		<u>Transfer</u> <u>Between</u> <u>Funds</u>	<u>Balance</u> <u>at</u>
	<u>01.04.21</u>	<u>Incoming</u>	<u>Outgoing</u>		<u>31.03.22</u>
	£	£	£	£	£
Temple Fund	60,279	-	-	-	60,279
Mandata Trust Fund	148,001	-	-	-	148,001
Development Fund	105,114	-	-	-	105,114
	<u>313,394</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,394</u>

The Grant Aid Account balances of £79,886 (Capital) and £941 (Equipment) as at 1<sup>st</sup> April 2018 are now included as part of the Development Fund as the original grants received were for the development of the premises situated at 20a Rosemead Avenue.

**Mandhata Youth & Community Association**

**Detailed Statement of Financial Activities**

**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	324	352
	<hr/>	<hr/>
	324	352
	<hr/>	<hr/>
<b>Activities for generating funds</b>		
Diwali Festival	665	-
Gujarati School	3,950	245
Satsang	1,540	843
Christmas Party	30	-
Senior Citizen Club	1,958	-
Sundry	25	350
Navratri Festival	2,535	2,505
Youth	230	-
Rangoli	5	-
Weekly Activities	431	375
	<hr/>	<hr/>
	11,369	4,318
	<hr/>	<hr/>
<b>Investment income</b>		
Rents received	16,612	-
Deposit account interest	676	1,144
	<hr/>	<hr/>
	17,288	1,144
	<hr/>	<hr/>
<b>Other incoming resources</b>		
Income Tax rebate	1,584	891
Ordinary Membership	1,140	220
Life Membership	604	-
	<hr/>	<hr/>
	3,328	1,111
	<hr/>	<hr/>
<b>Total incoming resources</b>	32,309	6,925
	<hr/>	<hr/>

Mandhata Youth & Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Rates & Water	1,152	818
Insurance	2,798	2,768
Light and heat	1,154	895
Telephone	792	803
Post and Stationery	112	85
Sundries	125	380
Cleaning	3,951	682
Gujrati School	3,950	245
Navratri Festival	128	593
Diwali Festival	365	250
Christmas Party	67	-
Weekly Activities	345	375
Rangoli	126	-
Senior Citizen Club	644	-
Satsang	227	400
Youth	51	-
Freehold Property- Depreciation	5,000	5,000
	<u>20,987</u>	<u>13,294</u>
<b>Governance costs</b>		
Auditors' remuneration	<u>180</u>	<u>180</u>
<b>Other resources expended</b>		
Donations payable	<u>-</u>	<u>250</u>
<b>Support costs</b>		
Repairs and renewals	<u>2,745</u>	<u>42</u>
<b>Total resources expended</b>	<u>23,912</u>	<u>13,766</u>
<b>Net (expenditure)/income</b>	<u>8,397</u>	<u>(6,841)</u>