

REGISTERED CHARITY NUMBER: 1078572 (England and Wales)

Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31 March 2023
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 2023

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Mandhata Youth & Community Association

Report of the Trustees
for the Year Ended 31 March 2023

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2023.

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 & 18th May 2014.
2. Charity law and relevant legislation

Trustees

Indira B Patel	Darshini Pullan	Kusum Soma	Jaimin Patel
Janaki Shah	Dinesh Patel	Heena K Patel	Tara R Patel
Jawahar J Patel	Heena A Patel	Sushma V Patel	Sangita J Patel
Vijesh Patel	Jaiprakash Patel	Jayna Shah	Kalpa Patel
Saajan Soma			

Trustees Resigned During The Year

Jayanti P Patel	Kanti M Patel	Tara J Patel	Shashikant Karadia
Jivan G Patel	Rekha L Shah	Bharat K Patel	Vinita D Patel
Pushpa Patel	Bhavesh R Jivan		

Trustees Appointed During The Year

Pankaj Patel	Ananta Patel	Akshay Patel	Pravinbhai Patel
Leena D Patel	Hemisha B Patel	Dr Dilip Patel	Vasumati Patel
Minal K Patel	Beena R Patel	Bhavesh R Jivan	

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 2023**

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 £338,091 of which only £24,697 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

It has been a tremendous year for MYCA, the highlight being the big celebration for our Golden Jubilee with our members. The event showcased all that it had achieved in its 50 years and a hope for the next generation to build and prosper for the future generation. MYCA ethos stays the focus of all that we do.

All our regular activities are now fully in operation following the pandemic; the Gujarati school, the day centre, the religious occasions, and the weekly sports at the hall for all ages. To help the wider community, we held a wellbeing walk-in session with NHS Brent and donated to MIND, Make Some Noise and Wrap Up London. These achievements are only possible by the support from our members whose generosity and time give value to what Unity is all about.

ON BEHALF OF THE BOARD:



President- Rusum Soma

Date: 27th July 2023

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

I report on the accounts for the year ended 31 March 2023 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: 27th July 2023

Mandhata Youth & Community Association

Statement of Financial Activities
for the Year Ended 31 March 2023


			31.3.23	31.3.22
		Unrestricted	Restricted	Total
		funds	funds	funds
	Notes	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		1,520	-	1,520
Activities for generating funds		26,600	-	26,600
Investment income	2	45,240	-	45,240
Other incoming resources		2,336	-	2,336
Total incoming resources		75,696	-	75,696
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income		50,222	-	50,222
Governance costs		180	-	180
Other resources expended		10,348	-	10,348
Total resources expended		60,750	-	60,750
NET INCOMING/ (OUTGOING) RESOURCES		14,946	-	14,946
RECONCILIATION OF FUNDS				
Total funds brought forward		9,751	313,394	323,145
TOTAL FUNDS CARRIED FORWARD		24,697	313,394	338,091

Mandhata Youth & Community Association

Balance Sheet
At 31 March 2023

		<u>2023</u>		<u>2022</u>	
Note	£	£	£	£	£
TANGIBLE FIXED ASSETS	4		5,894		10,894
CURRENT ASSETS					
Debtors & Prepayments	5	3,957		2,798	
Cash at Bank & In Hand		<u>343,033</u>		<u>315,743</u>	
		<u>346,990</u>		<u>319,541</u>	
CURRENT LIABILITIES					
Creditors & Accruals	6	<u>14,793</u>		<u>7,290</u>	
		<u>14,793</u>		<u>7,290</u>	
NET CURRENT ASSETS			332,197		312,251
NET ASSETS			<u><u>338,091</u></u>		<u><u>323,145</u></u>
FUNDS					
Unrestricted			24,697		9,751
Restricted	7		313,394		313,394
			<u><u>338,091</u></u>		<u><u>323,145</u></u>

The financial statements were approved by the Board of Trustees on 27th July 2023 and were signed on its behalf by:


.....
President- Kusum Soma

Mandhata Youth & Community Association

Notes to the Financial Statements for the Year Ended 31 March 2023

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

	31.3.23	31.3.22
	£	£
Rents received	42,766	16,612
Deposit account interest	<u>2,474</u>	<u>676</u>
	<u>45,240</u>	<u>17,288</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 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Mandhata Youth & Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. TANGIBLE FIXED ASSETS

	Land and buildings
	£
COST	
At 1 April 2022 and 31 March 2023	<u>60,894</u>
DEPRECIATION	
Charge for year	<u>5,000</u>
NET BOOK VALUE	
At 31 March 2023	<u>5,894</u>
At 31 March 2022	<u>10,894</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Water Rates	-	52
Barham Park School – Deposit Paid	200	200
50 th Celebration	-	2,100
Bank Interest	-	411
Gas	-	35
Gujrati School Fees	240	-
Gujrati School Kavita Event	267	-
Insurance	<u>3,250</u>	-
	<u>3,957</u>	<u>2,798</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Gujarati School Fees	2,001	1,737
Auditor's Remuneration	180	180
Gujarati School Hire	826	474
Teachers Expenses	2,250	1,200
Gujrati School Donation	999	999
50 th Celebration	-	300
Hall Hire Deposit	1,280	2,400
Annual Membership	40	-
ICO	40	-
Postage	110	-
Gujrati School Expenses	311	-
Gujrati School ASDA Award	200	-
Day Centre Faith Award	500	-
Maintenance	5,147	-
Cleaning	910	-
	<u>14,793</u>	<u>7,290</u>

Mandhata Youth & Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. RESTRICTED FUNDS

	<u>Balance</u> <u>at</u> <u>01.04.22</u> £	<u>Movements in Resources</u>		<u>Transfer</u> <u>Between</u> <u>Funds</u> £	<u>Balance</u> <u>at</u> <u>31.03.23</u> £
		<u>Incoming</u> £	<u>Outgoing</u> £		
Temple Fund	60,279	-	-	-	60,279
Mandata Trust Fund	148,001	-	-	-	148,001
Development Fund	105,114	-	-	-	105,114
	313,394	-	-	-	313,394

The Grant Aid Account balances of £79,886 (Capital) and £941 (Equipment) as at 1st 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 2023

	31.3.23 £	31.3.22 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,520	324
	<u>1,520</u>	<u>324</u>
Activities for generating funds		
Diwali Festival	675	665
Gujarati School	6,112	3,950
Satsang	1,825	1,540
Christmas Party	233	30
Senior Citizen Club	6,318	1,958
Sundry	102	25
Navratri Festival	1,884	2,535
Youth	110	230
Rangoli	25	5
Weekly Activities	490	431
Mehfil Night	160	-
50 th Celebration	6,991	-
50 th Magazine	1,675	-
	<u>26,600</u>	<u>11,369</u>
Investment income		
Rents received	42,766	16,612
Deposit account interest	2,474	676
	<u>45,240</u>	<u>17,288</u>
Other incoming resources		
Income Tax rebate	-	1,584
Ordinary Membership	1,430	1,140
Life Membership	906	604
	<u>2,336</u>	<u>3,328</u>
Total incoming resources	<u>75,696</u>	<u>32,309</u>

Mandhata Youth & Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
RESOURCES EXPENDED		
Costs of generating voluntary income		
Rates & Water	1,176	1,152
Insurance	2,907	2,798
Light and heat	2,105	1,154
Telephone	723	792
Post and Stationery	164	112
Sundries	312	125
Cleaning	6,747	3,951
Gujrati School	6,338	3,950
Navratri Festival	699	128
Diwali Festival	319	365
Christmas Party	64	67
Weekly Activities	121	345
Rangoli	154	126
Senior Citizen Club	3,333	644
Satsang	328	227
Youth	-	51
50 th Celebration	9,941	-
50 th Magazine	1,520	-
Mehfil Night	575	-
Freehold Property- Depreciation	5,000	5,000
	<u>42,526</u>	<u>20,987</u>
Governance costs		
Auditors' remuneration	<u>180</u>	<u>180</u>
Other resources expended		
Donations payable	418	-
Hall Hire Deposit Refunds	<u>9,930</u>	<u>-</u>
	10,348	-
Support costs		
Repairs and renewals	<u>7,696</u>	<u>2,745</u>
Total resources expended	<u>60,750</u>	<u>23,912</u>
Net (expenditure)/income	<u>14,946</u>	<u>8,397</u>