

REGISTERED CHARITY NUMBER: 1078572 (England and Wales)

Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31 March 2024
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 2024

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Mandhata Youth & Community Association

Report of the Trustees
for the Year Ended 31 March 2024

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2024.

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 At The Year End

Indira B Patel	Darshini Pullan	Kusum Soma	Janaki Shah	Tara R Patel
Jawahar J Patel	Heena A Patel	Sushma V Patel	Tara J Patel	Beena R Patel
Shashikant Karadia	Nirayan Patel	Minal K Patel	Mahesh P Patel	Lataben G Patel
Kishore Patel	Kamini Mistry	Kalpesh R Patel	Jayanti P Patel	Harshna Patel
Bhartiben D Patel				

Trustees Resigned or Deceased During The Year

Ananta Patel	Dr Dilip Patel	Jaimin Patel	Kalpa Patel	Pravinbhai Patel	Vasumati Patel
Akshay Patel	Heena K Patel	Jaiprakash Patel	Leena D Patel	Saajan Soma	Vijesh Patel
Dinesh Patel	Hemisha Patel	Jayna Shah	Pankaj Patel	Sangita J Patel	Pritti Kelly

Trustees Appointed During The Year

Beena R Patel	Jayanti P Patel	Kishore Patel	Minal K Patel
Bhartiben D Patel	Kalpesh R Patel	Lataben G Patel	Nirayan Patel
Harshna Patel	Kamini Mistry	Mahesh P Patel	Shashikant Karadia
Tara J Patel	Pritti Kelly		

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 2024**

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 £350,074 of which only £36,680 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 challenging 2 years for our community in terms of community cohesion. However, we have endeavoured to ensure that unity in our community is upheld and our focus remained on our organisation's purposes by working towards our aims for this year:

- To foster a culture of community cohesion from Office Bearers to Executive Committee Members, from our Members whom we serve to anyone affiliated with us.
- To implement a short-, medium- and long-term organisational strategy
- To improve our governance and management in order to achieve the above

By working on rebuilding our operations and governance, we can ensure the stability and sustainability of our 52-year-old charity and our valuable asset in the heart of Wembley. The Trustees have worked on new and robust policies and procedures, including an anti-fraud and financial management policy. We have worked on financial forecasting & analysis to arrive at budget decisions which will help us improve our hall hiring process and determine the success of our Gujarati school.

Thorough Health and Safety reviews have been undertaken including risk assessments, inventory of electrical items, testing schedules in place. We have created a new job description and contract for our hall cleaning and maintenance team for which we recognise the valuable work they carry out.

Continued...

Mandhata Youth & Community Association

Report of the Trustees
for the Year Ended 31 March 2024


Recognising the need for Governance improvement, using expertise from a professional in the charity sector, we delivered a charity workshop 'Leading and Managing a Charity Effectively' with the aim to educate our members, trustees on the charitable legalities, terminology, and best practices from the wider sector.

Our regular annual activities of Navratri and Diwali, saw the celebratory events revived and refreshed after the Covid pandemic. Gujarati school numbers have increased to a record 72 registrations, a considerable increase since pre-pandemic. In addition, Mahila Mandal and Day centre continue to deliver valuable activities for our members.

Finally, Year-end accounts have been produced in good time and for the first time, minutes have been distributed in advance of this year's AGM.

It has been a proud moment to be part of an honest and hardworking Executive Committee, where all trustees have been able to contribute valuable time, skills and knowledge to our charity's success. There is still much work to be done. On behalf of the Executive Committee, I would like to thank our members whom we serve, for their support, guidance and faith in our leadership this year.

ON BEHALF OF THE BOARD:


.....
President- Minal K Patel
Date: 19th May 2024

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

I report on the accounts for the year ended 31 March 2024 set out on pages five to nine.

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.

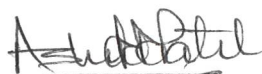
Independent examiner's statement

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: 19th May 2024

Mandhata Youth & Community Association

Statement of Financial Activities
for the Year Ended 31 March 2024

			31.3.24	31.3.23
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Notes	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	151	-	151	1,520
Activities for generating funds	19,726	-	19,726	26,600
Investment income 2	42,430	-	42,430	45,240
Other incoming resources	5,381	-	5,381	2,336
Total incoming resources	67,688	-	67,688	75,696
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	45,245	-	45,245	50,222
Governance costs	180	-	180	180
Other resources expended	10,280	-	10,280	10,348
Total resources expended	55,705	-	55,705	60,750
NET INCOMING/ (OUTGOING) RESOURCES	11,983	-	11,983	14,946
RECONCILIATION OF FUNDS				
Total funds brought forward	24,697	313,394	338,091	323,145
TOTAL FUNDS CARRIED FORWARD	36,680	313,394	350,074	338,091

Mandhata Youth & Community Association

Balance Sheet
At 31 March 2024

		<u>2024</u>		<u>2023</u>	
Note	£	£	£	£	
TANGIBLE FIXED ASSETS	4		894		5,894
CURRENT ASSETS					
Debtors & Prepayments	5	286		3,957	
Cash at Bank & In Hand		<u>362,621</u>		<u>343,033</u>	
		<u>362,907</u>		<u>346,990</u>	
CURRENT LIABILITIES					
Creditors & Accruals	6	<u>13,727</u>		<u>14,793</u>	
		<u>13,727</u>		<u>14,793</u>	
NET CURRENT ASSETS			349,180		332,197
NET ASSETS			<u><u>350,074</u></u>		<u><u>338,091</u></u>
FUNDS					
Unrestricted			36,680		24,697
Restricted	7		313,394		313,394
			<u><u>350,074</u></u>		<u><u>338,091</u></u>

The financial statements were approved by the Board of Trustees on 19th May 2024 and were signed on its behalf by:


.....
President Minal K Patel

Mandhata Youth & Community Association

Notes to the Financial Statements
for the Year Ended 31 March 2024

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

	31.3.24	31.3.23
	£	£
Rents received	34,475	42,766
Deposit account interest	<u>7,955</u>	<u>2,474</u>
	<u>42,430</u>	<u>45,240</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 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Mandhata Youth & Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. TANGIBLE FIXED ASSETS

	Land and buildings
	£
COST	
At 1 April 2023 and 31 March 2024	<u>60,894</u>
DEPRECIATION	
Charge for year	<u>5,000</u>
NET BOOK VALUE	
At 31 March 2024	<u>894</u>
At 31 March 2023	<u>5,894</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Gift Aid	86	-
Barham Primary School – Deposit Paid	200	200
Gujarati School Fees	-	240
Gujarati School Kavita Event	-	267
Insurance	-	3,250
	<u>286</u>	<u>3,957</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Gujarati School Fees	3,065	2,001
Auditor's Remuneration	180	180
Gujarati School Hire	595	826
Teachers Expenses	2,567	2,250
Gujarati School MGS Donation	999	999
Gujarati School Donation	1,211	-
Hall Hire Deposit	4,290	1,280
Annual Membership	-	40
ICO	-	40
Postage	-	110
Gujarati School Expenses	-	311
Gujarati School ASDA Award	200	200
Day Centre Faith Award	500	500
Maintenance	-	5,147
Cleaning	-	910
HC Independence Show	120	-
	<u>13,727</u>	<u>14,793</u>

Mandhata Youth & Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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>01.04.23</u>	<u>Incoming</u>	<u>Outgoing</u>		<u>31.03.24</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 2024

	31.3.24 £	31.3.23 £
INCOMING RESOURCES		
Voluntary income		
Donations	151	1,520
	<hr/>	<hr/>
	151	1,520
	<hr/>	<hr/>
Activities for generating funds		
Diwali Festival	1,700	675
Gujarati School	6,964	6,112
Satsang	2,519	1,825
Christmas Party	230	233
Senior Citizen Club	5,207	6,318
Sundry	141	102
Navratri Festival	1,958	1,884
Youth	-	110
Rangoli	114	25
Weekly Activities	534	490
Mehfil Night	-	160
50 th Celebration	-	6,991
50 th Magazine	-	1,675
Easter Activity	215	-
Mahila Mandal	144	-
	<hr/>	<hr/>
	19,726	26,600
	<hr/>	<hr/>
Investment income		
Rents received	34,475	42,766
Deposit account interest	7,955	2,474
	<hr/>	<hr/>
	42,430	45,240
	<hr/>	<hr/>
Other incoming resources		
Income Tax rebate	3,790	-
Ordinary Membership	1,440	1,430
Life Membership	151	906
	<hr/>	<hr/>
	5,381	2,336
	<hr/>	<hr/>
Total incoming resources	67,688	75,696
	<hr/>	<hr/>

Mandhata Youth & Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
RESOURCES EXPENDED		
Costs of generating voluntary income		
Rates & Water	1,629	1,176
Insurance	3,250	2,907
Light, Heat & Waste	4,659	2,105
Communications	855	723
Post and Stationery	220	164
Sundries	355	312
Cleaning	4,587	6,747
Gujrati School	6,964	6,338
Navratri Festival	1,802	699
Diwali Festival	1,735	319
Christmas Party	115	64
Weekly Activities	308	121
Rangoli	181	154
Senior Citizen Club	2,620	3,333
Satsang	591	328
Easter Activity	50	-
50 th Celebration	-	9,941
50 th Magazine	-	1,520
Mehfil Night	-	575
Freehold Property- Depreciation	5,000	5,000
	<u>34,921</u>	<u>42,526</u>
Governance costs		
Auditors' remuneration	<u>180</u>	<u>180</u>
Other resources expended		
Donations payable	-	418
Hall Hire Deposit Refunds	<u>10,280</u>	<u>9,930</u>
	10,280	10,348
Support costs		
Repairs and renewals	<u>10,324</u>	<u>7,696</u>
	<u>55,705</u>	<u>60,750</u>
Total resources expended		
	<u>55,705</u>	<u>60,750</u>
Net (expenditure)/income	<u>11,983</u>	<u>14,946</u>