

REGISTERED CHARITY NUMBER: 1078572 (England and Wales)

Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31 March 2025
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 2025

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Mandhata Youth & Community Association

Report of the Trustees
for the Year Ended 31 March 2025

The trustees hereby present their report with the financial statements of the Charity for the year ended 31 March 2025.

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

Beena R Patel	Bharatkumar Patel	Bharti D Patel	Bharti P Patel	Harshna M Patel
Hemisha N Patel	Indira Patel	Janaki Shah	Jawahar Patel	Jayantilal P Patel
Kalpesh R Patel	Kishore Patel	Lataben G Patel	Mahesh Patel	Minal K Patel
Nilam N Patel	Nirayan H Patel	Pushpaben C Patel	Sushma Patel	Taraben R Patel
Taramati Patel				

Trustees Resigned or Deceased During The Year

Darshini Pullan	Heena A Patel	Kamini Patel	Kusum Soma	Shashikant Karadia
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Trustees Appointed During The Year

Bharatkumar Patel	Bharti P Patel	Hemisha N Patel	Nilam N Patel	Pushpaben C Patel
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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
506 High Road
Wembley
Middlesex
HA9 7BP

Report of the Trustees
for the Year Ended 31 March 2025

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 byelaws. Trustees are elected in accordance with the constitution to form an executive committee for the day-to-day management of the Charity.

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 four 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.

Expectations of trustees' roles need to be emphasised further, and volunteer roles have been drawn up which will be presented as part of trustee induction.

The Executive Committee implement sub-committees to manage the different projects, activities and areas of the Charity and for many years the following sub-committees are active to form part of the management structure of the organisation and 2 new ones have been implemented this year.

- Navratri
- Diwali
- Mahila Mandal
- Day Centre
- Gujarati School
- Constitution (2025)
- Hall/ Property (2025)

Each sub-committee has at least 2 or more trustees leading them with members able to join and participate. Sub-committees are a good way for members to participate and volunteer in helping this not only benefits the Charity, but volunteers also having the opportunity to develop skills which may then lead them to consider a position as a trustee and aid in their professional careers.

This year, our focus has been on evaluating the Charity's work and strengthening the foundations of our governance and operations. Meaningful change takes time, especially when introducing new and improved methods within a management structure that has been in place for over 20 years. It is evident that further efforts are required to streamline our processes to sustain our current success and increase our impact, particularly in response to today's evolving charitable landscape, financial pressures, and changing population dynamics.

RESERVES POLICY

The trustees have reviewed the reserves of the Charity. The reserves at the end of the financial year were £370,959 of which only £57,565 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.

Mandhata Youth & Community Association

Report of the Trustees
for the Year Ended 31 March 2025

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

Our Charity is now in its 53rd year and our charitable purposes remain the same:

- The advancement of Hindu religion and culture
- The advancement of education
- The relief of poverty, sickness and distress.

The activities helping us to deliver our purposes largely remain the same, however improvements have been made, success has been achieved, and lessons are learnt on a continuous basis.

Bhajans and Satsang's (Hindu Religious singing events), celebrating Hindu deities were held at our premises as usual. The small but significant changes have been welcomed by our membership and those who attend these events. Contributions have been made to charities selected from monies collected.

Gujarati school attendance has dropped from last year and we are looking at ways to improve this. The school continues to engage children and young people from different Gujarati communities, with all levels of understanding and abilities.

The Day Centre continues to deliver fortnightly luncheons for the Charity's elderly members, where numbers attending can exceed over 90.

The Charity continues to offer sporting activities for all members to participate in, this includes badminton and yoga.

The management of the property is overseen by volunteers from the Executive Committee, who undertake various tasks including opening and closing the hall for activities/events.

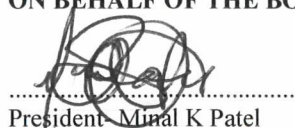
A property sub-committee was set up to take responsibility for ongoing maintenance and have been tasked to devise a short, medium and long-term plans for the premises. The members of the sub-committee were elected after taking into consideration their experience in the property sector and management. They consist of a retired quantity surveyor, a retired chartered surveyor, a project manager, an experienced DIY person and a property fundraiser/ business planning individual.

As agreed at last year's AGM, a constitution review was carried out by a sub-committee. The trustees have since held thorough discussions, provided final suggestions, and highlighted areas requiring clarification. The final changes to the constitution will be taken to the members for their approval.

I am pleased to report that new members have come forward to participate in sub committees and activities and it has been refreshing to see members who have been quiet or in-active for many years come forward to volunteer and support the Charity.

On behalf of the Executive Committee, I would like to take this opportunity to sincerely thank the members we serve for their unwavering support, invaluable guidance, and continued trust in our leadership. Your commitment and belief in our mission empower us to strive for excellence in all that we do, and we are deeply grateful for the opportunity to work alongside such a dedicated and passionate community.

ON BEHALF OF THE BOARD:



President - Minal K Patel

Date: 11th May 2025

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

I report on the accounts for the year ended 31 March 2025 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: 11th May 2025

Mandhata Youth & Community Association

Statement of Financial Activities
for the Year Ended 31 March 2025


			31.3.25	31.3.24
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Notes	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	202	-	202	151
Activities for generating funds	24,739	-	24,739	19,726
Investment income 2	35,422	-	35,422	42,430
Other incoming resources	4,637	-	4,637	5,381
Total incoming resources	65,000	-	65,000	67,688
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	37,765	-	37,765	45,245
Governance costs	210	-	210	180
Other resources expended	6,140	-	6,140	10,280
Total resources expended	44,115	-	44,115	55,705
NET INCOMING/ (OUTGOING) RESOURCES	20,885	-	20,885	11,983
RECONCILIATION OF FUNDS				
Total funds brought forward	36,680	313,394	350,074	338,091
TOTAL FUNDS CARRIED FORWARD	57,565	313,394	370,959	350,074

Mandhata Youth & Community Association

Balance Sheet
At 31 March 2025

	Note	£	2025	£	2024	£
TANGIBLE FIXED ASSETS	4			1		894
CURRENT ASSETS						
Debtors & Prepayments	5		2,605		286	
Cash at Bank & In Hand			<u>377,974</u>		<u>362,621</u>	
			<u>380,579</u>		<u>362,907</u>	
CURRENT LIABILITIES						
Creditors & Accruals	6		<u>9,621</u>		<u>13,727</u>	
			<u>9,621</u>		<u>13,727</u>	
NET CURRENT ASSETS				370,958		349,180
NET ASSETS				<u><u>370,959</u></u>		<u><u>350,074</u></u>
FUNDS						
Unrestricted				57,565		36,680
Restricted	7			313,394		313,394
				<u><u>370,959</u></u>		<u><u>350,074</u></u>

The financial statements were approved by the Board of Trustees on 11th May 2025 and were signed on its behalf by:


.....
President- Minal K Patel

Notes to the Financial Statements
for the Year Ended 31 March 2025

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, which is now fully depreciated as of year ended 31st March 2025.

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

	31.3.25	31.3.24
	£	£
Rents received	23,110	34,475
Deposit account interest	12,312	7,955
	<u>35,422</u>	<u>42,430</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 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Mandhata Youth & Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. TANGIBLE FIXED ASSETS

	Land and buildings
	£
COST	
At 1 April 2024 and 31 March 2025	<u>115,894</u>
DEPRECIATION	
Accumulated Depreciation	115,000
Charge for year	<u>893</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>1</u></u>
At 31 March 2024	<u><u>894</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Gift Aid	2,405	86
Barham Primary School – Deposit Paid	<u>200</u>	<u>200</u>
	<u>2,605</u>	<u>286</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Gujarati School Fees	1,961	3,065
Auditor's Remuneration	210	180
Gujarati School Hire	-	595
Teachers Gratuity	2,098	2,567
Hall Hire Deposit	1,240	4,290
Gujarati School ASDA Award	-	200
Day Centre Faith Award	-	500
Day Centre Expenses	291	-
HC Independence Show	-	120
Advance for donations received for 2025 events	3,821	2,210
	<u>9,621</u>	<u>13,727</u>

Mandhata Youth & Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. RESTRICTED FUNDS

	<u>Balance</u> <u>at</u> <u>01.04.24</u> £	<u>Movements in Resources</u>		<u>Transfer</u> <u>Between</u> <u>Funds</u> £	<u>Balance</u> <u>at</u> <u>31.03.25</u> £
		<u>Incoming</u> £	<u>Outgoing</u> £		
Temple Fund	60,279	-	-	(60,279)	-
Mandhata Trust Fund	148,001	-	-	60,279	208,280
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.

The Temple Fund was created many years ago specifically for building a Temple in the Electricity Sub-Station if it were to become redundant or vacant. As this has not materialised or seems unlikely to in the near future, it was agreed that the funds be transferred into the Mandhata Trust Fund and can be utilised for that purpose should the need arise in the future.

Mandhata Youth & Community Association

Detailed Statement of Financial Activities

for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOMING RESOURCES		
Voluntary income		
Donations	202	151
	<hr/>	<hr/>
	202	151
	<hr/>	<hr/>
Activities for generating funds		
Diwali Festival	4,105	1,700
Gujarati School	7,564	6,964
Satsang	1,824	2,519
Christmas Party	346	230
Senior Citizen Day Club	6,206	5,207
Sundry	-	141
Navratri Festival	3,831	1,958
Rangoli	210	114
Weekly Activities	653	534
Easter Activity	-	215
Mahila Mandal	-	144
	<hr/>	<hr/>
	24,739	19,726
	<hr/>	<hr/>
Investment income		
Rents received	23,110	34,475
Deposit account interest	12,312	7,955
	<hr/>	<hr/>
	35,422	42,430
	<hr/>	<hr/>
Other incoming resources		
Income Tax rebate	2,319	3,790
Ordinary Membership	1,110	1,440
Life Membership	1,208	151
	<hr/>	<hr/>
	4,637	5,381
	<hr/>	<hr/>
Total incoming resources	65,000	67,688
	<hr/>	<hr/>

Mandhata Youth & Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
RESOURCES EXPENDED		
Costs of generating voluntary income		
Rates & Water	1,842	1,629
Insurance	3,575	3,250
Light, Heat & Waste	4,135	4,659
Communications	1,083	855
Post and Stationery	471	220
Sundries	219	355
Cleaning	2,852	4,587
Gujrati School	7,564	6,964
Navratri Festival	3,764	1,802
Diwali Festival	2,566	1,735
Christmas Party	192	115
Weekly Activities	308	308
Rangoli	205	181
Senior Citizen Day Club	3,487	2,620
Satsang	668	591
Easter Activity	-	50
AMSUK Sports Festival	30	-
Freehold Property- Depreciation	893	5,000
	<hr/>	<hr/>
	33,854	34,921
Governance costs		
Auditors' remuneration	<hr/> 210	<hr/> 180
Other resources expended		
Hall Hire Deposit Refunds	<hr/> 6,140	<hr/> 10,280
	6,140	10,280
Support costs		
Repairs and renewals	<hr/> 3,911	<hr/> 10,324
	3,911	10,324
Total resources expended	<hr/> 44,115	<hr/> 55,705
	<hr/>	<hr/>
Net (expenditure)/income	<hr/> 20,885	<hr/> 11,983