

**SHANTI DHAM**

**REPORTS AND ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**

**A A PREMJI & CO  
25 HILL WAY  
OADBY  
LEICESTER  
LE2 5YG**

**SHANTI DHAM**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**

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**SHANTI DHAM**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**

**Principal Address:**

15 Loughborough Road  
Leicester  
LE4 5LJ

**Board of Trustees:**

Vinodbhai Popat  
Bhupendrabhai Dave

**Independent Examiners:**

A A Premji & Co  
Accountants  
25 Hill Way  
Oadby  
Leicester  
LE2 5YG

## SHANTI DHAM

### STATEMENT OF TRUSTEES RESPONSIBILITIES

The Constitution requires financial statements to be prepared for each financial year, which gives a true and fair view of the state of affairs of the trust and of its surplus or deficit for the year. In preparing those accounts, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent;
- c. Observe applicable accounting standards;
- d. Prepare the financial statements on the going concern basis.

..... Trustee

..... Trustee

Dated: 14 March 2022

# SHANTI DHAM

## Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b><u>Income Resources</u></b>				
Donations, legacies and similar income	2	51,260		51,260
Income from activities in furtherance of charitable objects		7,844		7,844
Income from activities for generating funds		14,534		14,534
Investment income-interest				
<b>Total Incoming Resources</b>		<u>73,638</u>		<u>73,638</u>
<b><u>Resources Expended</u></b>				
Cost of generating funds				
Charitable expenditure: Donations		33,031		33,031
Cost of Activities for charitable objectives		0		0
Other expenditure		11,421		11,421
<b>Total Resources Expended</b>		<u>44,452</u>		<u>44,452</u>
Net Outgoings/Incoming Resources		29,186		29,186
Fund Balances Brought Forward at 1 <sup>st</sup> April 2020		31,254	0	31,254
<b>Fund Balances Carried Forward At 31<sup>st</sup> March 2021</b>		<u>60,440</u>	<u>0</u>	<u>60,440</u>

# SHANTI DHAM

## Balance Sheet As At 31 March 2021

	Note	2021 £
<b>FIXED ASSETS</b>		
Tangible Assets		1,364
<b>CURRENT ASSETS</b>		
Cash at Bank and In Hand		60,766
<b>LESS CURRENT LIABILITIES</b>		
Creditors		600
Net Current Assets		<u>60,166</u>
<b>NET TOTAL ASSETS</b>		<u><u>61,530</u></u>
<b>REPRESENTED BY:</b>		
<b>Accumulated Fund Account</b>		
<b>General Fund</b>		
As at 1st April 2020		33,302
Profit for the Year		<u>29,186</u>
		62,488
<b>Restricted Fund</b>		
<b>Awards For All</b>		
As at 1st April 2020		958
<b>Balance as at 31st March 2021</b>		<u><u>61,530</u></u>

These accounts were approved by the members of the Board of trustees on

..... Trustee

..... Trustee

# SHANTI DHAM

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021

### 1. Accounting Policies

The financial statements have been prepared in accordance with Financial Reporting Standards for Smaller Enterprises (FRSSE and Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and the Charities Act 1993 and under the historical cost convention.

- a. The Mandal has not produced a cash flow statement as it does not fall within the size qualifications laid down in SORP.
- b. Income and expenditure is recognised on an accrual basis.
- c. The Mandal is not registered for VAT. Accordingly, the expenditure includes VAT
- d. Allocation of expenditure.

All expenditure is allocated directly to charitable expenditure, fund raising and publicity and management and administration of the charity.

- e. Designated and Restricted Funds

Voluntary income whose use is restricted by the donor or which is designated for specific purpose by the charity is accounted for separately. Any amounts not spent in the year are carried forward to future periods. These funds are represented as bank deposits.

- f. Trust Deed

The Trust was established by a trust deed on the 27<sup>th</sup> May 2000 as amended by a special resolution on the 24<sup>th</sup> June 2009. The aims of the Dham is to advance the Hindu faith by meeting the religious needs of the Hindu community in Leicestershire in relation to the procedures and practices relating to the cremation of the deceased; to further such charitable purposes as the trustees shall from time to time determine. In furthering the above objectives, Shanti Dham shall not in any way align itself to any political party nor support any political movement.

# SHANTI DHAM

## Notes To The Accounts For The Year Ended 31 March 2021

	2021 £
<b>2 Donations, Legacies etc</b>	
Donations-General	51,260
Giftaid - HMRC reclaims	7,844
Grants	14,534
	<u>73,638</u>
<b>3 Cost of activities for charitable objectives</b>	
Rent and Water	6,750
Light and Heat	1,026
Repairs and Renewals	1,449
Motor and Travelling	1,831
Donations	6,621
Advertising	0
Bank Charges	75
Telecast Charges	14,865
Cleaning	173
Depreciation	241
	<u>33,031</u>
<b>4 Other Expenditure</b>	
Postage, Stationery & Telephone	1,595
Legal & Professional fees	9,221
Insurance	605
	<u>11,421</u>
<b>5 Tangible Fixed Assets</b>	<b>F &amp; E</b>
<b>Cost</b>	
Balance B/F 1st April 2020	<u>4,253</u>
At 31 March 2021	
At 31 March 2020	<u>4,253</u>
	4,253
<b>Depreciation</b>	
B/F	
Charge for the year	2,648
	241
At 31 March 2021	
At 31 March 2020	<u>2,889</u>
	2,648
<b>Net Book Value</b>	
At 31 March 2021	
At 31 March 2020	<u>1,364</u>
	<u>1,605</u>



**SHANTI DHAM**

**Notes To The Accounts For The Year Ended 31 March 2021**

	<b>2021</b>
	<b>£</b>
<b>6 Creditors</b>	
Other creditors	600
	<u>600</u>
<b>7 Trustees' Remuneration and Expenses</b>	
The Trustees received no remuneration during the year	
The Trustees were paid travelling expenses amounting to £000.	
<b>8 Employee Numbers</b>	
The Dham had no employees during the year	
<b>9 Capital Commitments</b>	
Contracted for but not provided in the financial statements	

I report on the accounts of the Dham for the year ended 31<sup>st</sup> March 2021 which are set out on pages 3 to 7.

### **Respective responsibilities of trustees and examiner**

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

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 (5b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of 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 statement 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:
  - a. To keep accounting records in accordance with section 130 of the 2011 Act; and
  - b. To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or  
To which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**A Premji  
A A Premji & Co  
25 Hill Way  
Oadby  
Leicester  
LE2 5YG**

**Dated: 14th March 2022**

# SHANTI DHAM

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b><u>Income Resources</u></b>			
Donations - General			
Gift Aid - HMRC reclaims	51,260		51,260
Grants	7,844		7,844
	14,534		14,534
<b>Total Incoming Resources</b>	<u>73,638</u>	<u>0</u>	<u>73,638</u>
<b><u>Resources Expended</u></b>			
Rent and Water			
Light and Heat	6,750		6,750
Telecast Charges	1,026		1,026
Repairs and Renewals	14,865		14,865
Motor and Travelling	1,449		1,449
Donations	1,831		1,831
Advertising	6,621		6,621
Postage, Stationery & Telephone	0		0
Professional and Legal fees	1,595		1,595
Bank Charges	9,221		9,221
Cleaning	75		75
Insurance	173		173
Depreciation	605		605
	241		241
<b>Total Resources Expended</b>	<u>44,452</u>	<u>0</u>	<u>44,452</u>
Net Outgoings/Incoming Resources	29,186	0	29,186
Fund Balances Brought Forward at 1 <sup>st</sup> April 2020	31,254	0	31,254
<b>Fund Balances Carried Forward At 31<sup>st</sup> March 2021</b>	<u>60,440</u>	<u>0</u>	<u>60,440</u>