

SHANTI DHAM

CHARITY NUMBER: 1131036

REPORTS AND ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2023

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

SHANTI DHAM
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

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SHANTI DHAM
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

Principal Address:

15 Loughborough Road
Leicester
LE4 5LJ

Board of Trustees:

Vinodbhai Papat
Bhupendrabhai Dave
Hemangini Acharya

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.

Vinodbhai Papat Trustee

Bhupendra Dave Trustee

Hemangini Acharya Trustee

Dated: 06th February 2024

SHANTI DHAM

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £
<u>Income Resources</u>				
Donations, legacies and similar income	2	13,937		13,937
Income from activities in furtherance of charitable objects		21,720		21,720
Income from activities for generating funds		38,405		38,405
Investment income-interest				
Total Incoming Resources		<u>74,062</u>		<u>74,062</u>
<u>Resources Expended</u>				
Cost of generating funds				
Charitable expenditure: Donations		21,605		21,605
Cost of Activities for charitable objectives		-		-
Other expenditure		23,006		23,006
Total Resources Expended		<u>44,611</u>		<u>44,611</u>
Net Outgoings/Incoming Resources		29,451		29,451
Fund Balances Brought Forward at 1 st April 2022		76,234	0	76,234
Fund Balances Carried Forward At 31st March 2023		<u>105,685</u>	<u>0</u>	<u>105,685</u>

SHANTI DHAM

Balance Sheet As At 31 March 2023

	Note	2023 £
FIXED ASSETS		
Tangible Assets		986
CURRENT ASSETS		
Cash at Bank and In Hand		53,686
LESS CURRENT LIABILITIES		
Creditors		500
Net Current Assets		<u>53,186</u>
NET TOTAL ASSETS		<u><u>54,172</u></u>
REPRESENTED BY:		
Accumulated Fund Account		
General Fund		
As at 1st April 2022		76,234
Profit for the Year		<u>29,451</u>
		105,685
Restricted Fund		
Awards For All		
As at 1st April 2022		51,513
Balance as at 31st March 2023		<u><u>54,172</u></u>

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

Vinodbhai Popat Trustee

Bhupendrabhai Dave Trustee

Hemangini Acharya Trustee

SHANTI DHAM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

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 27th May 2000 as amended by a special resolution on the 24th 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 2023

	2023
	£
2 Donations, Legacies etc	
Donations-General	11,464
Giftaid - HMRC reclaims	2,473
Grants	38,405
Events	21,720
	<u>74,062</u>
3 Cost of activities for charitable objectives	
Rent and Water	3,600
Light and Heat	1,193
Repairs and Renewals	533
Motor and Travelling	1,002
Donations	8,194
Advertising	-
Bank Charges	42
Telecast Charges	20,083
Cleaning	103
Depreciation	174
	<u>34,924</u>
4 Other Expenditure	
Postage, Stationery & Telephone	402
Legal & Professional fees	4,010
Insurance	605
	<u>5,017</u>
5 Tangible Fixed Assets	
	F & E
Cost	
Balance B/F 1st April 2022	<u>4,253</u>
At 31 March 2023	
At 31 March 2022	<u>4,253</u>
	1,066
Depreciation	
B/F	
Charge for the year	3,093
	174
At 31 March 2023	
At 31 March 2022	<u>3,267</u>
	2,889
Net Book Value	
At 31 March 2023	986
At 31 March 2022	<u>1,160</u>

SHANTI DHAM

Notes To The Accounts For The Year Ended 31 March 2023

	2023 £
6 Creditors	
Other creditors	500
	<u>500</u>

7 Trustees' Remuneration and Expenses

The Trustees received no remuneration during the year
The Trustees were paid travelling expenses amounting to £000.

8 Employee Numbers

The Dham had no employees during the year

9 Capital Commitments

Contracted for but not provided in the financial statements

I report on the accounts of the Dham for the year ended 31st March 2023 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: 06th February 2024

SHANTI DHAM

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<u>Income Resources</u>			
Donations - General	11,464		11,464
Gift Aid - HMRC reclaims	2,473		2,473
Grants	38,405		38,405
Events	21,720		21,720
Total Incoming Resources	<u>74,062</u>	<u>-</u>	<u>74,062</u>
<u>Resources Expended</u>			
Rent and Water	6,750		6,750
Light and Heat	1,193		1,193
Telecast Charges	20,083		20,083
Repairs and Renewals	533		533
Motor and Travelling	1,522		1,522
Donations	8,194		8,194
Advertising	-		-
Postage, Stationery & Telephone	1,402		1,402
Professional and Legal fees	4,010		4,010
Bank Charges	42		42
Cleaning	103		103
Insurance	605		605
Depreciation	174		174
Total Resources Expended	<u>44,611</u>	<u>0</u>	<u>44,611</u>
Net Outgoings/Incoming Resources	29,451	0	29,451
Fund Balances Brought Forward at 1 st April 2022	76,234	0	76,234
Fund Balances Carried Forward At 31st March 2023	<u>105,685</u>	<u>0</u>	<u>105,685</u>