

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
SHREE DAMANIA MACHHI MAHAJAN LEICESTER

Sterling
67 Uppingham Road
Leicester
Leicestershire
LE5 3TB

SHREE DAMANIA MACHHI MAHAJAN LEICESTER

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted 27 July 2003.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1139178

Principal address

103-105 Frisby Road
Leicester
Leicestershire
LE5 0DQ

Trustees

Jaantilal Gopal Trustee
Narsaim Dera Trustee (resigned 20.5.24)
Satish Devji Assistant Secretary (resigned 18.5.24)
Pramodh Tandel President
Vinod Aribai Vice President
Pankesh Prabhakar Treasurer
Ganesh Ucar Secretary
Ramgi Sucar Trustee (resigned 21.4.24)
Mohan Dulobo Trustee (resigned 21.4.24)
Cangi Rama Trustee (resigned 21.4.24)
Rameshbhai Balubhai Pamsi Trustee (appointed 21.4.24)
Hitesh Madou Joint Secretary (appointed 21.4.24)
Vijalkumar Vijay Tandel Joint Secretary (appointed 21.4.24)

Independent Examiner

B M Kotecha
Sterling
67 Uppingham Road
Leicester
Leicestershire
LE5 3TB

Approved by order of the board of trustees on 4 August 2025 and signed on its behalf by:

Pramodh Tandel - Trustee

Independent Examiner's Report to the Trustees of
SHREE DAMANIA MACHHI MAHAJAN LEICESTER

Independent examiner's report to the trustees of SHREE DAMANIA MACHHI MAHAJAN LEICESTER

I report to the charity trustees on my examination of the accounts of SHREE DAMANIA MACHHI MAHAJAN LEICESTER (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B M Kotecha

Sterling
67 Uppingham Road
Leicester
Leicestershire
LE5 3TB

4 August 2025

SHREE DAMANIA MACHHI MAHAJAN LEICESTER

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	112,975	-	112,975	106,778
Other trading activities	3	35,801	-	35,801	39,864
Investment income	4	12,014	-	12,014	450
Total		<u>160,790</u>	<u>-</u>	<u>160,790</u>	<u>147,092</u>
EXPENDITURE ON					
Raising funds	5	43,633	-	43,633	37,615
Charitable activities	6				
Mandir/Puja/Donations		13,824	116	13,940	10,508
Social/Religious/Sports/ Educational Event		-	-	-	650
Other		<u>1,954</u>	<u>-</u>	<u>1,954</u>	<u>3,008</u>
Total		<u>59,411</u>	<u>116</u>	<u>59,527</u>	<u>51,781</u>
NET INCOME/(EXPENDITURE)		101,379	(116)	101,263	95,311
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>732,771</u>	<u>116</u>	<u>732,887</u>	<u>637,576</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>834,150</u></u>	<u><u>-</u></u>	<u><u>834,150</u></u>	<u><u>732,887</u></u>

The notes form part of these financial statements

SHREE DAMANIA MACHHI MAHAJAN LEICESTER

Balance Sheet

31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	8	317,091	-	317,091	317,198
CURRENT ASSETS					
Debtors	9	1,305	-	1,305	1,269
Cash at bank and in hand		571,961	-	571,961	493,334
		<hr/> 573,266	<hr/> -	<hr/> 573,266	<hr/> 494,603
CREDITORS					
Amounts falling due within one year	10	(56,207)	-	(56,207)	(78,914)
NET CURRENT ASSETS		<hr/> 517,059	<hr/> -	<hr/> 517,059	<hr/> 415,689
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 834,150	<hr/> -	<hr/> 834,150	<hr/> 732,887
NET ASSETS		<hr/> 834,150	<hr/> -	<hr/> 834,150	<hr/> 732,887
FUNDS	12				
Unrestricted funds				834,150	732,771
Restricted funds				-	116
TOTAL FUNDS				<hr/> 834,150	<hr/> 732,887

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2025 and were signed on its behalf by:

Pramodh Tandel - Trustee

Pankesh Prabhakar - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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	- not provided
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from 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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Gifts	-	2
Donations/Members fees-General	109,225	106,776
Grants	3,750	-
	<u>112,975</u>	<u>106,778</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Other grants	<u>3,750</u>	<u>-</u>

SHREE DAMANIA MACHHI MAHAJAN LEICESTER

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

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Hall & Utensil hire	35,801	39,864

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest Received	12,014	450

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Rates and water	1,705	2,491
Insurance	1,530	1,512
Light and heat	5,176	6,260
Cleaning	5,633	6,634
Postage/Stationery/Telephone	2,280	3,020
Sundries	329	556
Raffle tickets and trophies	15,202	7,638
Food, Plates & Cups	5,470	2,395
Repairs and Maintenance	3,133	3,200
Travelling Exp	3,110	3,690
Bank charges	65	219
	43,633	37,615

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Mandir/Puja/Donations	13,940

7. 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

One of the trustees received £600 (2024 - £3,300) for travelling expenses during the period.

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

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	313,134	43,784	1,907	358,825
Additions	-	369	540	909
At 31 March 2025	313,134	44,153	2,447	359,734
DEPRECIATION				
At 1 April 2024	-	40,838	789	41,627
Charge for year	-	736	280	1,016
At 31 March 2025	-	41,574	1,069	42,643
NET BOOK VALUE				
At 31 March 2025	313,134	2,579	1,378	317,091
At 31 March 2024	313,134	2,946	1,118	317,198

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments	1,305	1,269

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other loans (see note 11)	55,607	78,313
Trade creditors	-	1
Other creditors	600	600
	56,207	78,914

11. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Other loans	55,607	78,313

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

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	732,771	101,379	834,150
Restricted funds			
Ward Community Funding	116	(116)	-
TOTAL FUNDS	<u>732,887</u>	<u>101,263</u>	<u>834,150</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,790	(59,411)	101,379
Restricted funds			
Ward Community Funding	-	(116)	(116)
TOTAL FUNDS	<u>160,790</u>	<u>(59,527)</u>	<u>101,263</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	635,576	97,195	732,771
Restricted funds			
Ward Community Funding	2,000	(1,884)	116
TOTAL FUNDS	<u>637,576</u>	<u>95,311</u>	<u>732,887</u>

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

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,092	(49,897)	97,195
Restricted funds			
Ward Community Funding	-	(1,884)	(1,884)
TOTAL FUNDS	<u>147,092</u>	<u>(51,781)</u>	<u>95,311</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	635,576	198,574	834,150
Restricted funds			
Ward Community Funding	2,000	(2,000)	-
TOTAL FUNDS	<u>637,576</u>	<u>196,574</u>	<u>834,150</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	307,882	(109,308)	198,574
Restricted funds			
Ward Community Funding	-	(2,000)	(2,000)
TOTAL FUNDS	<u>307,882</u>	<u>(111,308)</u>	<u>196,574</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

14. OTHER LOANS

These are short term loans from the members and well-wishers, and are interest free and repayable on demand. These were advanced to the Mahajan to facilitate the purchase of the functional property at 103-105 Frisby Road, Leicester. LE5 0DQ, and additional property.

15. FEES FOR EXAMINING THE ACCOUNTS

The fee charged for preparation and examination of accounts was £600 (2024 £600).

SHREE DAMANIA MACHHI MAHAJAN LEICESTER

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

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	2
Donations/Members fees-General	109,225	106,776
Grants	3,750	-
	<hr/>	<hr/>
	112,975	106,778
Other trading activities		
Hall & Utensil hire	35,801	39,864
Investment income		
Interest Received	12,014	450
	<hr/>	<hr/>
Total incoming resources	160,790	147,092
EXPENDITURE		
Raising donations and legacies		
Rates and water	1,705	2,491
Insurance	1,530	1,512
Light and heat	5,176	6,260
Cleaning	5,633	6,634
Postage/Stationery/Telephone	2,280	3,020
Sundries	329	556
Raffle tickets and trophies	15,202	7,638
Food, Plates & Cups	5,470	2,395
Repairs and Maintenance	3,133	3,200
Travelling Exp	3,110	3,690
Bank charges	65	219
	<hr/>	<hr/>
	43,633	37,615
Charitable activities		
Mandir/Puja/Donations	13,940	10,508
Hall/Equipment hire/Performers	-	650
	<hr/>	<hr/>
	13,940	11,158
Other		
Legal & Professional fees	939	1,654
Depreciation	1,015	1,354
	<hr/>	<hr/>
	1,954	3,008
Total resources expended	<hr/>	<hr/>
	59,527	51,781
Net income	<hr/>	<hr/>
	101,263	95,311

This page does not form part of the statutory financial statements

SHREE DAMANIA MACHHI MAHAJAN LEICESTER

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for the Year Ended 31 March 2025

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