

# MIMANSA FOUNDATION TRUST

England & Wales · Charity number 1139502

## Details

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**Other names** SAURASTRA SEWA ASSOCIATION

**Status** Registered

**Legal form** Trust

**Registered** 2010-12-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 37 Hesketh Road  
Southport  
Merseyside  
PR9 9PB

**Phone** +44 7581 710197

## Activities

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**Objects:** 1) TO RELIEVE FINANCIAL HARDSHIP, SICKNESS AND POOR HEALTH AMONGST ELDERLY PEOPLE.2) TO ADVANCE THE EDUCATION OF PEOPLE UNDER THE AGE OF 25 YEARS IN SUCH WAYS AS THE TRUSTEES THINK FIT.3) THE PREVENTION OR RELIEF OF POVERTY BY PROVIDING APPROPRIATE RESOURCES.

**Activities:** - Financial support was provided to the local charitable organisations to help the people with limited financial resources. - Support poor people with no or very little financial resources to support themselves and their families - To provide fees for students coming from poor background.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- India

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£183,086	£75,008	-	-
2023-10-31	£197,618	£189,220	-	-
2022-11-01	£71,413	£101,114	-	-
2021-11-01	£40,477	£52,500	-	-
2020-11-01	£10,179	£24,500	-	-

## Trustees

Name	Role	Appointed
Dr Chetan Valji Maru		2016-04-04
Jagrutee Patel		2018-09-15
Meeta Chetan Maru		2016-04-04

**MIMANSA FOUNDATION TRUST**

England & Wales - Charity number 1139502

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# Accounts

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**Charity Number**

**1139502**

**Trustees' Report and Financial Statements  
For the year ended 31 October 2024**

**MIMANSA FOUNDATION TRUST**

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**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Trustees Report****For the year ended 31 October 2024**

The trustees present their report and the financial statements of the charity for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (issued in the UK and Republic of Ireland).

**Reference and Administrative Details of the Charity , its Trustees and Advisors**

<b>Charity number</b>	1139502
<b>Trustees</b>	Chetan Maru Meeta Maru Jagrupee Patel
<b>Registered Office</b>	29-31 Finedon Road Wellingborough Northants NN8 4AS
<b>Bankers</b>	Barclays Bank plc Leicester LE87 2BB
<b>Independent examiner</b>	Kunal Thakrar FCA of <b>Harish Thakrar Ltd</b> <b>Chartered Accountants</b> 29-31 Finedon Road Wellingborough Northants NN8 4AS

**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Trustees Report (continued)****For the year ended 31 October 2024****Structure, governance and management**

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Constitution of the charity.

Existing trustees brief new trustees on the work of the charity and Charity Law generally so that they are aware of their responsibilities as trustees.

**Objectives, activities and public benefit**

The Objects of Mimansa Foundation Trust are:

- (a) To relieve hardship, sickness and poor health amongst elderly people
- (b) the advancement of education
- (c) Gauseva (donations for welfare of cows)
- (d) Annadana (donations for food)
- (e) Kanyadan (donations for conducting wedding ceremony and gifts for the poor)

The above charitable objects and activities are considered by the trustees to be a defined public benefit under the relevant sections of the Charities Act 2011.

**Achievements and performance**

The Trustees consider that the performance of the charity this year has been satisfactory. The activities include fundraising at kathas (spiritual discourses).

**Reserves policy**

The charity has adopted a policy of maintaining adequate cash reserves to pay for any current liabilities.

**Financial review**

The charity's total income for the year was £183,086 (2023 - £197,618) and total expenditure was £75,008 (2023 - £189,220), leaving a surplus of £108,078 (2023 - £8,398). Included in expenditure is £18,000 (2023 - £163,150) donations made to Vishwa Kalyan Trust, a charity registered in India. The charity is mainly funded by donations and collections through religious programmes like katha.

**Voluntary help**

The charity continues to receive significant input from volunteers who give freely their time and often incur expenditure on behalf of the charity without seeking reimbursement. The trustees also appreciate the professional advice and consultancy provided by the appropriate individuals and organisations.

**Statement of trustees and committee members responsibilities**

Law applicable to charities in England and Wales require committee the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for taking safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report was approved by the Trustees on 8 December 2025 and signed on their behalf by:

Signed by:



Jagdeep Patel 286D92432DDB448...

DocuSigned by:



Chetan Maru 2AFDE3C852744F9...

**Independent Examiner's Report to the Trustees of Mimansa Foundation Trust  
For the year ended 31 October 2024**

I report to the trustees on my examination of the financial statements of Mimansa Foundation Trust ('the charity') for the year ended 31 October 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

Kunal Thakrar FCA  
on behalf of  
**Harish Thakrar Ltd**  
**Chartered Accountants**  
29-31 Finedon Road  
Wellingborough  
Northants  
NN8 4AS

08 December 2025

**MIMANSA FOUNDATION TRUST**

Charity number 1139502

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For the year ended 31 October 2024**

	Notes	2024 £	2023 £
<b>Incoming resources</b>			
Voluntary income	2	179362	193865
Sale of merchandise		0	0
HMRC gift aid		3724	3753
<b>Total incoming</b>		<u>183086</u>	<u>197618</u>
<b>Resources expended</b>			
<b>Charitable activities</b>	3	18000	163150
<b>Other expenditure</b>	4	57008	26070
<b>Total expenditure</b>		<u>75008</u>	<u>189220</u>
<b>Net surplus/(deficit) for the year</b>		<u>108078</u>	<u>8398</u>
<b>Total funds brought forward</b>		14022	5624
<b>Total funds carried forward</b>		<u>122100</u>	<u>14022</u>

**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Balance Sheet as at 31 October 2024**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Current assets</b>		
Cash at bank and in hand	122100	14022
Debtors & prepayments	0	0
	<u>122100</u>	<u>14022</u>
<b>Creditors: amounts falling due with one year</b>		
Creditors and accruals	0	0
<b>Net current assets</b>	122100	14022
<b>Total assets less current liabilities</b>	<u><u>122100</u></u>	<u><u>14022</u></u>
 <b>Funds</b>		
Unrestricted funds	121084	13006
Restricted funds	1016	1016
	<u><u>122100</u></u>	<u><u>14022</u></u>

Approved by the trustees on 8 December 2025 and signed on their behalf.

Signed by:  
  
 2B6D02A32DDB448...  
 Jagrutee Patel

DocuSigned by:  
  
 BAFDE3C852744F9...  
 Chetan Maru

**MIMANSA FOUNDATION TRUST****Notes to the accounts  
For the year ended 31 October 2024****1. ACCOUNTING POLICIES****1.1 Basis of preparation of accounts**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice for Charities preparing their accounts in accordance with Financial Reporting Standard 102 applicable in the UK and the Republic of Ireland published on 16 July 2014.

**1.2 Fund accounting**

Income and expenditure is allocated between funds in the Statement of Financial Activities Income and Expenditure Account as follows:

Restricted funds where the donor has restricted the way in which the income can be spent

Unrestricted funds where the donor has made no stipulation in the way the income is spent and where the charity may use the funds in any way it sees fit in order to pursue its charitable objectives.

**1.3 Incoming resources**

Voluntary income and donations are accounted for as received by the charity.

**1.4 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**1.5 Voluntary work and services received**

The charity benefits from the many thousands of voluntary hours and unclaimed out of pocket expenses contributed by a large number of volunteers and trustees. In addition other contributions in kind such as food stuffs and materials are received by the charity. It would be difficult to place a value on all these gifts in kind, without which the charity would need to expend additional resources.

**1.6 Debtors and creditors due within one year**

These are measured at transaction price which is usually the invoice amount.

**1.7 Going concern**

The accounts have been prepared on a going concern basis which does not take into account adjustments that would be appropriate were this not to be so. The trustees consider that the Charity is a going concern.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>2. Voluntary income</b>		
Donations	179362	193865
	<u>179362</u>	<u>193865</u>
<b>3. Charitable Expenditure</b>		
Donations to Vishwa Kalyan Mission Trust, India	18000	163150
	<u>18000</u>	<u>163150</u>
<b>4. Other expenditure</b>		
Postage, stationery, publicity & printing	1638	0
Promotion, marketing and broadcasting	35000	25000
Bank and card charges	230	1070
Equipment hire	3700	0
Catering and food	2440	0
Hall hire	14000	0
	<u>57008</u>	<u>26070</u>

**MIMANSA FOUNDATION TRUST**

England & Wales - Charity number 1139502

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# Accounts

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**Charity Number**

**1139502**

**Trustees' Report and Financial Statements  
For the year ended 31 October 2023**



**Harish Thakrar Ltd**  
CHARTERED ACCOUNTANTS

## **MIMANSA FOUNDATION TRUST**

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**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Trustees Report****For the year ended 31 October 2023**

The trustees present their report along with the financial statements of the charity for the year ended 31 October 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice for Charities preparing their accounts in accordance with Financial Reporting Standard 102 applicable in the UK and the Republic of Ireland published on 16 July 2014.

**Reference and Administrative Details of the Charity , its Trustees and Advisors**

<b>Charity number</b>	1139502
<b>Trustees</b>	Bimla Purmah Chetan Maru Meeta Maru Dipesh Patel Jagrutee Patel
<b>Registered Office</b>	29-31 Finedon Road Wellingborough Northants NN8 4AS
<b>Bankers</b>	Barclays Bank plc Leicester LE87 2BB
<b>Independent examiner</b>	Kunal Thakrar FCA of <b>Harish Thakrar Ltd</b> <b>Chartered Accountants</b> 29-31 Finedon Road Wellingborough Northants NN8 4AS

**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Trustees Report (continued)****For the year ended 31 October 2023****Structure, governance and management**

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Constitution of the charity.

Existing trustees brief new trustees on the work of the charity and Charity Law generally so that they are aware of their responsibilities as trustees.

**Objectives, activities and public benefit**

The Objects of Mimansa Foundation Trust are:

- (a) To relieve hardship, sickness and poor health amongst elderly people
- (b) the advancement of education
- (c) Gauseva (donations for welfare of cows)
- (d) Annadana (donations for food)
- (e) Kanyadan (donations for conducting wedding ceremony and gifts for the poor)

The above charitable objects and activities are considered by the trustees to be a defined public benefit under the relevant sections of the Charities Act 2011.

**Achievements and performance**

The Trustees consider that the performance of the charity this year has been satisfactory. The activities include fundraising at kathas (spiritual discourses).

**Reserves policy**

The charity has adopted a policy of maintaining adequate cash reserves to pay for any current liabilities.

**Financial review**

The charity's total income for the year was £197,618 (2022 - £71,413) and total expenditure was £189,220 (2022 - £101,114), leaving a surplus of £8,398 (2022 - £29,701 deficit). Included in expenditure is £163,150 (2022 - £94,956) donations made to Vishwa Kalyan Trust, a charity registered in India. The charity is mainly funded by donations and collections through religious programmes like katha.

**Voluntary help**

The charity continues to receive significant input from volunteers who give freely their time and often incur expenditure on behalf of the charity without seeking reimbursement. The trustees also appreciate the professional advice and consultancy provided by the appropriate individuals and organisations.

**Statement of trustees and committee members responsibilities**

Law applicable to charities in England and Wales require committee the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

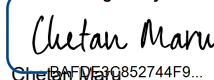
This report was approved by the Trustees on 11 October 2024 and signed on their behalf by:

DocuSigned by:



Bina Punj  
25D61A21BFB8483...

DocuSigned by:



Chetan Maru  
C852744F9...

**Independent Examiner's Report to the Trustees of Mimansa Foundation Trust  
For the year ended 31 October 2023**

I report to the trustees on my examination of the financial statements of Mimansa Foundation Trust ('the charity') for the year ended 31 October 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

Kunal Thakrar FCA  
on behalf of  
**Harish Thakrar Ltd**  
**Chartered Accountants**  
29-31 Finedon Road  
Wellingborough  
Northants  
NN8 4AS

11 October 2024

**MIMANSA FOUNDATION TRUST**

Charity number 1139502

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For the year ended 31 October 2023**

	Notes	2023 £	2022 £
<b>Incoming resources</b>			
Voluntary income	2	193865	71413
Sale of merchandise		0	0
HMRC gift aid		3753	0
<b>Total incoming</b>		<u>197618</u>	<u>71413</u>
<b>Resources expended</b>			
<b>Charitable activities</b>	3	163150	94956
<b>Other expenditure</b>	4	26070	6158
<b>Total expenditure</b>		<u>189220</u>	<u>101114</u>
<b>Net surplus/(deficit) for the year</b>		<u>8398</u>	<u>-29701</u>
<b>Total funds brought forward</b>		5624	35325
<b>Total funds carried forward</b>		<u>14022</u>	<u>5624</u>

**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Balance Sheet as at 31 October 2023**

Notes	2023 £	2022 £
<b>Current assets</b>		
Cash at bank and in hand	14022	5624
Debtors & prepayments	0	0
	<u>14022</u>	<u>5624</u>
<b>Creditors: amounts falling due</b>		
Loans	0	0
<b>Net current assets</b>	14022	5624
<b>Total assets less current liabilities</b>	<u>14022</u>	<u>5624</u>
<b>Funds</b>		
Unrestricted funds	13006	4608
Restricted funds	1016	1016
	<u>14022</u>	<u>5624</u>

Approved by the trustees on 11 October 2024 and signed on their behalf.

DocuSigned by:

35DC1A21BFB9483...  
Bimla Purman

DocuSigned by:

BAFDE3C852744F9...  
Chetan Maru

## MIMANSA FOUNDATION TRUST

### Notes to the accounts For the year ended 31 October 2023

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice for Charities preparing their accounts in accordance with Financial Reporting Standard 102 applicable in the UK and the Republic of Ireland published on 16 July 2014.

##### 1.2 Fund accounting

Income and expenditure is allocated between funds in the Statement of Financial Activities Income and Expenditure Account as follows:

Restricted funds where the donor has restricted the way in which the income can be spent

Unrestricted funds where the donor has made no stipulation in the way the income is spent and where the charity may use the funds in any way it sees fit in order to pursue its charitable objectives.

##### 1.3 Incoming resources

Voluntary income and donations are accounted for as received by the charity.

##### 1.4 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

##### 1.5 Voluntary work and services received

The charity benefits from the many thousands of voluntary hours and unclaimed out of pocket expenses contributed by a large number of volunteers and trustees. In addition other contributions in kind such as food stuffs and materials are received by the charity. It would be difficult to place a value on all these gifts in kind, without which the charity would need to expend additional resources.

##### 1.6 Debtors and creditors due within one year

These are measured at transaction price which is usually the invoice amount.

##### 1.7 Going concern

The accounts have been prepared on a going concern basis which does not take into account adjustments that would be appropriate were this not to be so. The trustees consider that the Charity is a going concern.

	2023 £	2022 £
<b>2. Voluntary income</b>		
Donations for specific purposes	0	40422
Other donations and collections	193865	30991
	<u>193865</u>	<u>71413</u>
<b>3. Charitable Expenditure</b>		
Donations to Vishwa Kalyan Mission Trust, India:		
For specific purposes	0	39677
Other donations	163150	55279
	<u>163150</u>	<u>94956</u>
<b>4. Other expenditure</b>		
Postage, stationery, publicity & printing	0	0
Promotion and marketing	25000	1100
Bank and card charges	1070	408
Equipment fire	0	500
Catering and food	0	0
Hall hire	0	4150
	<u>26070</u>	<u>6158</u>

**MIMANSA FOUNDATION TRUST**

England & Wales - Charity number 1139502

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# Accounts

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**Charity Number**

**1139502**

**Trustees' Report and Financial Statements  
For the year ended 31 October 2022**



**Harish Thakrar Ltd**  
CHARTERED ACCOUNTANTS

## **MIMANSA FOUNDATION TRUST**

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Charity Number 1139502

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**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

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Existing trustees brief new trustees on the work of the charity and Charity Law generally so that they are aware of their responsibilities as trustees.

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The Objects of Mimansa Foundation Trust are:

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The above charitable objects and activities are considered by the trustees to be a defined public benefit under the relevant sections of the Charities Act 2011.

**Achievements and performance**

The Trustees consider that the performance of the charity this year has been satisfactory. The activities include fundraising at kathas (spiritual discourses).

**Reserves policy**

The charity has adopted a policy of maintaining adequate cash reserves to pay for any current liabilities.

**Financial review**

The charity's total income for the year was £71,413 (2021 - £40,477) and total expenditure was £101,114 (2021 - £52,833), leaving a deficit of £29,701 (2021 - £12,356 deficit). Included in expenditure is £99,106 (2021 - £52,500) donations made to Vishwa Kalyan Trust, a charity registered in India. The charity is mainly funded by donations and collections through religious programmes like katha.

**Voluntary help**

The charity continues to receive significant input from volunteers who give freely their time and often incur expenditure on behalf of the charity without seeking reimbursement. The trustees also appreciate the professional advice and consultancy provided by the appropriate individuals and organisations.

**Statement of trustees and committee members responsibilities**

Law applicable to charities in England and Wales require committee the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:


- Select suitable accounting policies and apply consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for taking steps to safeguard the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**


This report was approved by the Trustees on 24 August 2023 and signed on their behalf by:

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B. P. P. 248FB8483...

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Chetan Maru  
Chetan Maru 852744F9...

**Independent Examiner's Report to the Trustees of Mimansa Foundation Trust  
For the year ended 31 October 2022**

I report to the trustees on my examination of the financial statements of Mimansa Foundation Trust ('the charity') for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

Kunal Thakrar FCA  
on behalf of  
**Harish Thakrar Ltd**  
**Chartered Accountants**  
29-31 Finedon Road  
Wellingborough  
Northants  
NN8 4AS

24 August 2023

**MIMANSA FOUNDATION TRUST**

Charity number 1139502

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For the year ended 31 October 2022**

	Notes	2022 £	2021 £
<b>Incoming resources</b>			
Voluntary income	2	71413	30175
Sale of merchandise		0	0
HMRC gift aid		0	10302
<b>Total incoming</b>		<u>71413</u>	<u>40477</u>
<b>Resources expended</b>			
<b>Charitable activities</b>	3	94956	52500
<b>Other expenditure</b>	4	6158	333
<b>Total expenditure</b>		<u>101114</u>	<u>52833</u>
<b>Net surplus/(deficit) for the year</b>		<u><u>-29701</u></u>	<u><u>-12356</u></u>
<b>Total funds brought forward</b>		35325	47681
<b>Total funds carried forward</b>		<u>5624</u>	<u>35325</u>

**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Balance Sheet as at 31 October 2022**

Notes	2022		2021	
	£	£	£	£
<b>Current assets</b>				
Cash at bank and in hand		5624		35325
Debtors & prepayments		0		0
		<u>5624</u>		<u>35325</u>
<b>Creditors: amounts falling due</b>				
Loans		0		0
<b>Net current assets</b>		5624		35325
<b>Total assets less current liabilities</b>		<u><u>5624</u></u>		<u><u>35325</u></u>
<b>Funds</b>				
Unrestricted funds		6680		35054
Restricted funds		-1056		271
		<u>5624</u>		<u>35325</u>

Approved by the trustees on 24 August 2023 and signed on their behalf.

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Bimla Purmah

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Chetan Maru

**MIMANSA FOUNDATION TRUST****Notes to the accounts  
For the year ended 31 October 2022****1. ACCOUNTING POLICIES****1.1 Basis of preparation of accounts**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice for Charities preparing their accounts in accordance with Financial Reporting Standard 102 applicable in the UK and the Republic of Ireland published on 16 July 2014.

**1.2 Fund accounting**

Income and expenditure is allocated between funds in the Statement of Financial Activities Income and Expenditure Account as follows:

Restricted funds where the donor has restricted the way in which the income can be spent

Unrestricted funds where the donor has made no stipulation in the way the income is spent and where the charity may use the funds in any way it sees fit in order to pursue its charitable objectives.

**1.3 Incoming resources**

Voluntary income and donations are accounted for as received by the charity.

**1.4 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**1.5 Voluntary work and services received**

The charity benefits from the many thousands of voluntary hours and unclaimed out of pocket expenses contributed by a large number of volunteers and trustees. In addition other contributions in kind such as food stuffs and materials are received by the charity. It would be difficult to place a value on all these gifts in kind, without which the charity would need to expend additional resources.

**1.6 Debtors and creditors due within one year**

These are measured at transaction price which is usually the invoice amount.

**1.7 Going concern**

The accounts have been prepared on a going concern basis which does not take into account adjustments that would be appropriate were this not to be so. The trustees consider that the Charity is a going concern.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>2. Voluntary income</b>		
Donations for specific purposes	40422	11770
Other donations and collections	30991	18405
	<u>71413</u>	<u>30175</u>
<b>3. Charitable Expenditure</b>		
Donations to Vishwa Kalyan Mission Trust, India		
For specific purposes	39677	52500
Other donations	55279	0
	<u>94956</u>	<u>52500</u>
<b>4. Other expenditure</b>		
Postage, stationery, publicity & printing	0	0
Promotion and marketing	1100	0
Bank and card charges	408	333
Equipment fire	500	0
Catering and food	0	0
Hall hire	4150	0
	<u>6158</u>	<u>333</u>

**MIMANSA FOUNDATION TRUST**

England & Wales - Charity number 1139502

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# Accounts

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**Charity Number**

**1139502**

**Trustees' Report and Financial Statements  
For the year ended 31 October 2021**



**Harish Thakrar Ltd**  
CHARTERED ACCOUNTANTS

**MIMANSA FOUNDATION TRUST**

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**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Trustees Report****For the year ended 31 October 2021**

The trustees present their report along with the financial statements of the charity for the year ended 31 October 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice for Charities preparing their accounts in accordance with Financial Reporting Standard 102 applicable in the UK and the Republic of Ireland published on 16 July 2014.

**Reference and Administrative Details of the Charity , its Trustees and Advisors**

<b>Charity number</b>	1139502
<b>Trustees</b>	Bimla Purmah Chetan Maru Meeta Maru Dipesh Patel Jagrutee Patel
<b>Registered Office</b>	29-31 Finedon Road Wellingborough Northants NN8 4AS
<b>Bankers</b>	Barclays Bank plc Leicester LE87 2BB
<b>Independent examiner</b>	Kunal Thakrar ACA of <b>Harish Thakrar Ltd</b> <b>Chartered Accountants</b> 29-31 Finedon Road Wellingborough Northants NN8 4AS



**Independent Examiner's Report to the Trustees of Mimansa Foundation Trust  
For the year ended 31 October 2021**

I report to the trustees on my examination of the financial statements of Mimansa Foundation Trust ('the charity') for the year ended 31 October 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

Kunal Thakrar ACA  
on behalf of  
**Harish Thakrar Ltd**  
**Chartered Accountants**  
29-31 Finedon Road  
Wellingborough  
Northants  
NN8 4AS

30 August 2022

**MIMANSA FOUNDATION TRUST**

Charity number 1139502

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT****For the year ended 31 October 2021**

	<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
<b>Incoming resources</b>			
Voluntary income	2	30175	10179
Sale of merchandise		0	0
HMRC gift aid		10302	0
<b>Total incoming</b>		<u>40477</u>	<u>10179</u>
<b>Resources expended</b>			
<b>Charitable activities</b>	3	52500	5000
<b>Other expenditure</b>	4	333	19500
<b>Total expenditure</b>		<u>52833</u>	<u>24500</u>
<b>Net surplus/(deficit) for the year</b>		<u><u>-12356</u></u>	<u><u>-14321</u></u>
<b>Total funds brought forward</b>		47681	62002
<b>Total funds carried forward</b>		<u>35325</u>	<u>47681</u>


**MIMANSA FOUNDATION TRUST**

Charity Number 1139502

**Balance Sheet as at 31 October 2021**

Notes	2021		2020	
	£	£	£	£
<b>Current assets</b>				
Cash at bank and in hand		35325		47681
Debtors & prepayments		0		0
		<u>35325</u>		<u>47681</u>
<b>Creditors: amounts falling due with one year</b>				
Loans		0		0
<b>Net current assets</b>		35325		47681
<b>Total assets less current liabilities</b>		<u><u>35325</u></u>		<u><u>47681</u></u>
<b>Funds</b>				
Unrestricted funds		6680		4250
Restricted funds		28645		41001
		<u><u>35325</u></u>		<u><u>45251</u></u>

Approved by the trustees on 30 August 2022 and signed on their behalf.

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 Bimla Purmah

DocuSigned by:  
  
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 Chetan Maru

## MIMANSA FOUNDATION TRUST

### Notes to the accounts For the year ended 31 October 2021

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice for Charities preparing their accounts in accordance with Financial Reporting Standard 102 applicable in the UK and the Republic of Ireland published on 16 July 2014.

##### 1.2 Fund accounting

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##### 1.3 Incoming resources

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Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

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The charity benefits from the many thousands of voluntary hours and unclaimed out of pocket expenses contributed by a large number of volunteers and trustees. In addition other contributions in kind such as food stuffs and materials are received by the charity. It would be difficult to place a value on all these gifts in kind, without which the charity would need to expend additional resources.

##### 1.6 Debtors and creditors due within one year

These are measured at transaction price which is usually the invoice amount.

##### 1.7 Going concern

The accounts have been prepared on a going concern basis which does not take into account adjustments that would be appropriate were this not to be so. The trustees consider that the Charity is a going concern.

	2021 £	2020 £
<b>2. Voluntary income</b>		
Donations for specific purposes	11770	0
Other donations and collections	18405	10179
	<u>30175</u>	<u>10179</u>
<b>3. Charitable Expenditure</b>		
Donations to Vishwa Kalyan Mission Trust, India		
For specific purposes	52500	5000
Other donations	0	0
	<u>52500</u>	<u>5000</u>
<b>4. Other expenditure</b>		
Postage, stationery, publicity & printing	0	0
Broadcasting	0	19500
Bank and card charges	333	0
Equipment fire	0	0
Catering and food	0	0
Hall hire	0	0
	<u>333</u>	<u>19500</u>