

Colchester Indian Association

England & Wales · Charity number 1141954

Details

Other names EAST ANGLIAN INDIAN ASSOCIATION, EAIA

Status Registered

Legal form Other

Registered 2011-05-17

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

Contact

Address 11 Podium Close
Colchester
CO4 5XX

Phone 07725882132

Email eaiaevents@gmail.com

Activities

Objects: 1 THE PROMOTION OF THE HINDU RELIGION FOR THE PUBLIC BENEFIT2 TO ADVANCE EDUCATION IN HINDU TRADITIONS, LANGUAGE, CULTURE ART AND MUSIC3 THE PROMOTION OF RELIGIOUS HARMONY THE BENEFIT OF THE PUBLIC IN PARTICULAR BY:A EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS;B PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS.4 THE PROMOTION OF RACIAL HARMONY FOR THE PUBLIC BENEFIT BY:A PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL GROUPS;B PROMOTING AND BUILDING GOOD RELATIONS BETWEEN PEOPLE OF DIFFERENT RACIAL GROUPS

Activities: The charity's objectives and principal activities are to promote Hindu religion and racial harmony for the public benefit.

Classification

- **How:** Provides Human Resources, Other Charitable Activities
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cambridgeshire
- Essex
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,338	£22,413	-	-
2024-03-31	£23,552	£14,289	-	-
2023-03-31	£25,467	£21,155	-	-
2022-03-31	£30,325	£11,712	-	-
2021-03-31	£3,021	£2,755	-	-

Trustees

Name	Role	Appointed
Jayaprakash Patel	Chair	2020-11-26
ANILKUMAR PATEL		2022-04-10
Bhupendra Patel		2018-04-13
Dushyantkumar Patel		2016-04-01
SATISHCHANDRA THAKER		2018-04-13
Yogesh Patel		2024-04-14

Colchester Indian Association

England & Wales - Charity number 1141954

Accounts

The Charity Registration Number 1141954

Colchester Indian Association

Report and Accounts

31 March 2025

Colchester Indian Association

Report and accounts for the year ended 31 March 2025

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Colchester Indian Association

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Colchester Indian Association.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1141954.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

Colchester Indian Association

Trustees' Annual Report for the year ended 31 March 2025

The principal operating address of the charity are:-

11 Podium Close
Colchester, Essex
CO4 5XX

The Trustees in office on the date the report was approved were:-

Jayaprakash Patel - 26/11/2020
Satishchandra Thaker - 13/04/2018
Dushyantkumar Patel - 01/04/2016
Bhupendra Patel - 13/04/2018
Anil Patel - 01/04/2022

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Colchester Indian Association

Trustees' Annual Report for the year ended 31 March 2025

The purposes of the charity as set out in its governing document.

The charity's objective and principal activities are to work towards a vibrant and flourishing community, participating in cultural and community activities in Colchester and to advance Indian culture. The charity provides facilities for social welfare, for recreation and other leisure activities to develop physical, spiritual and mental capacities of the community

The main activities undertaken in relation to those purposes during the year.

The CIA organised the following events during the year:

1. Navaratri
2. Ankut
3. Holi
4. Rice Festival
5. AGM
6. Curry Night
7. Badminton Tournament

Colchester Indian Association

Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year.

The CIA have served a thriving, active and flourishing community through various events. They have protected mental health and well-being for a minority community, being accessible to all and have encouraged active youth involvement.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The charity has organised various community events celebrating key festivals to enhance community and social cohesion

The degree to which the achievements and performance during the year have benefited wider society.

The charity has organised various community events to promote racial harmony.

Structure, governance and management of the charity

An Executive Committee comprising Trustees and Executive members provides leadership and manages the CIA. There are dedicated portfolios for the members covering the key objectives of the CIA.

Colchester Indian Association

Trustees' Annual Report for the year ended 31 March 2025

The methods used to recruit and appoint new charity trustees.

The Trustees were appointed by the Committee.

Bankers Metro Bank, 31-32 High Street, Colchester, CO1 1DR
Accountants K S Rathod & Company Ltd, 1 Lexden Court, Colchester, CO3 3QP

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	6,925	9,263
Unrestricted Revenue Funds available for the general purposes of the charity	72,371	65,446
Total Funds	72,371	65,446

Colchester Indian Association

Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025

The Charity's financial position remains strong and continues to record a surplus for the year. The trustees are committed to using the surplus to organise future community events.

Policies on reserves.

The reserves are used for event funding.

Colchester Indian Association

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- 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;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1 May 2025.



Mr B Patel
Trustee

Colchester Indian Association

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2025

We report on the financial statements of Colchester Indian Association for the year ended 31 March 2025, as set out on pages 12 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

The charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.



K S Rathod & Company Ltd

Chartered Certified Accountants

1 Lexden Court
Colchester
Essex
CO3 3QP

This report was signed on 16 May 2025

Colchester Indian Association - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	8,122	-	8,122	4,242
Charitable activities	A2	21,123	-	21,123	19,041
Other	A5	93	-	93	269
Total income	A	29,338	-	29,338	23,552
Expenditure on:					
Raising funds	B1	22,413	-	22,413	14,289
Total expenditure	B	22,413	-	22,413	14,289
Net income for the year		6,925	-	6,925	9,263
Net income after transfers	A-B-C	6,925	-	6,925	9,263
Net movement in funds		6,925	-	6,925	9,263
Reconciliation of funds:-					
Total funds brought forward		65,446	-	65,446	56,183
Total funds carried forward		72,371	-	72,371	65,446

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All the prior year transactions were unrestricted items, and no further analysis is required

Colchester Indian Association - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	72,371	65,446
Net current assets			72,371	65,446
The total net assets of the charity			<u>72,371</u>	<u>65,446</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	10	D3	72,371	65,446
			72,371	65,446
Designated Funds			-	-
Total charity funds			<u>72,371</u>	<u>65,446</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

B.H. Patel

Mr B Patel

Trustee

Approved by the board of trustees on 1 May 2025

Colchester Indian Association

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 December 2025**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Colchester Indian Association

Notes to the Accounts for the year ended 31 March 2025

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Bank balances

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated, restricted or endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments were not used by the Charity.

Colchester Indian Association

Notes to the Accounts for the year ended 31 March 2025

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 12 Volunteers who donated 1,200 hours of their time stewarding events. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	65,446	56,183
Surplus after tax for the year	6,925	9,263
At 31 March 2025	72,371	65,446

8 No related party transactions

There were no transactions with related parties in the year.

9 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	72,371		-	72,371
	72,371	-	-	72,371
At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	65,446		-	65,446
	65,446	-	-	65,446

Colchester Indian Association

Notes to the Accounts for the year ended 31 March 2025

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 11 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	65,446	6,925	-	72,371
Total unrestricted and designated funds	65,446	6,925	-	72,371
Total charity funds	65,446	6,925	-	72,371

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	29,338	(22,413)	-	6,925
	29,338	(22,413)	-	6,925

12 Ultimate controlling party

The charity is under the control of its legal members.

Colchester Indian Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	8,122	-	8,122	4,242
Total donations and gifts from individuals	8,122	-	8,122	4,242
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	8,122	-	8,122	4,242

14 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading				
Admission fees- Exhibitions and galleries	21,123	-	21,123	19,041
Total Primary purpose and ancillary trading	21,123	-	21,123	19,041

Colchester Indian Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

15 Total Income from charitable activities

<i>Current year</i>		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading		21,123	-	21,123	19,041
Total from charitable activities	A2	21,123	-	21,123	19,041

16 Other income and gains

<i>Current year</i>		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Sundry other income		93	-	93	269
Total other income	A5	93	-	93	269

17 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of fundraising activities		22,413	-	22,413	14,289
Total fundraising costs	B1	22,413	-	22,413	14,289

All the expenditure in the prior year was unrestricted.

Colchester Indian Association

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classsified by activity and not by conventional nominal descriptions.

18 Analysis of income by activity

	SOFA ref	2025 £	2024 £
Activity			
Income from charitable activities			
		21,123	19,041
 Summary of Total Income, including the items above			
Charitable activities	A2	21,123	19,041
Donations & Legacies	A1	8,122	4,242
Other income	A5	93	269
Total income as shown in the SOFA	A	29,338	23,552
 Categories of income			
Income from exchange transactions		29,338	23,552

19 Analysis of non charitable expenditure by activity

Activity

	Fundraising activities 2025 £	Fundraising activities 2024 £
Fundraising activities		
Direct fundraising costs	22,413	14,289
Indirect fundraising costs:-	-	-
 Total non charitable expenditure		
	2025 £	2024 £
Total costs of Fundraising activities	22,413	14,289
Total non charitable expenditure	22,413	14,289

Colchester Indian Association

England & Wales - Charity number 1141954

Accounts

The Charity Registration number:

1141954

East Anglian Indian Association

Report and Accounts

31st March 2023

East Anglian Indian Association

Report and accounts for the year ended 31st March 2023

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East Anglian Indian Association

Report and accounts for the year ended 31st March 2023

The Trustees present their Report and Accounts for the year ended 31st March 2023.

Reference and Administrative details

Charity Name

The legal name of the charity is:- East Anglian Indian Association.

Charity's areas operation and UK charitable registration

The charity is registered in England and Wales with the Charity Commission in England & Wales (CCEW) with charity number 1141954.

The charity does not operate in any overseas jurisdictions.

Legal Structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW).

Principal operating address of the charity

11 Podium Close
Colchester,
Essex,
CO4 5XX

Trustees in office on the date the report was approved were:-

Jayaprakash Patel - 26/11/2020
Satishchandra Thaker - 13/04/2018
Dushyatnkumar Patel - 01/04/2016
Bhupendra Patel - 13/04/2018
Anil Patel - 01/04/2022

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Purposes of the charity as set out in its governing document

The charity's objective and principal activities continue to be to promote Hindu religion and promotion of racial harmony for the public benefit.

East Anglian Indian Association

Report and accounts for the year ended 31st March 2023

Main activities undertaken in relation to those purposes during the year:-

The EAIA organised following events to achieve its objective:

Organise various events during the year to enhance the general awareness of Hindu religion as well as promoting racial harmony

1. Navaratri
2. Ankut
3. Valentine
4. Holi
5. Rice festival
6. AGM
7. Curry night
8. Badminton
9. Mayor's event

Main achievements and performance of the charity during the year

Organising various events successfully was the main achievement of the year.

Difference made by charity's performance to beneficiaries of the charity

Charity organised various Hindu festival celebrations for its members.

Difference made by charity's performance to wider society

Members from wider society were invited to events organised by charity, which promoted racial harmony.

Structure, governance and management of the charity

The charity was mainly run by the elected committee members, and the activities of charity overseen by trustees.

Methods used to recruit and appoint new charity trustees

The trustee was appointed by committee.

Bankers Metro Bank, 31-32 High Street, Colchester, Essex, CO1 1DB

Accountants TaxAssist Accountants, 29 North Hill, Colchester, CO1 1EG

Report and accounts for the year ended 31st March 2023

Financial review

The financial position of the charity at 31st March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net income	<u>4,312</u>	<u>18,613</u>
Unrestricted Revenue Funds available for the general purposes of the charity	<u>56,813</u>	<u>51,871</u>
Total funds	<u>56,813</u>	<u>51,871</u>

Financial review of the position at the reporting date, 31st March 2023

The Charity's financial position remains strong and continues to record a surplus for the year. The trustees are committed to using the surplus to help with holding events to promote its activities.

Policies on reserves

The reserves are use for the funding of the events.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

Report and accounts for the year ended 31st March 2023

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law)
- select suitable accounting policies and apply them consistently
- make judgements that are reasonable and prudent
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will remain in business
- 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

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees.

Mr B Patel
Trustee

Date:

BH Patel 8/12/2023

Report and accounts for the year ended 31st March 2023

We report on the financial statements of East Anglian Indian Association for the year ended 31 March 2023, as set out on pages 8-20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance within charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 10, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144 (1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied on information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.



TaxAssist Accountants

29 North Hill,
Colchester,
Essex,
CO1 1EG

Date: 08/12/23

Report and accounts for the year ended 31st March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	3,902		3,902	8,642
Charitable activities	A2	21,198		21,198	4,971
Other	A5	367		367	16,712
Total income	A	25,467			30,325
Expenditure on:					
Raising funds	B1	20,208		20,208	11,347
Other	B3	947		947	365
Total expenditure	B	21,155		21,155	11,712
Net income for the year		4,312		4,312	18,613
Net income after transfers	A-B	4,312		4,312	18,613
Net movement in funds		4,312		4,312	18,613
Reconciliation of funds:-					
Total funds brought forward		51,871		51,871	33,258
Total funds carried forward		56,183		56,183	51,871

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the balance sheet.

East Anglian Indian Association

Reports and accounts for the year ended 31st March 2023

	Note	SORP Ref		2023 £	2022 £
Current assets		B			
Debtors	7	B2	150	-	
Cash at bank and in hand		B4	56,033	51,871	
Total current assets			<u>56,183</u>	<u>51,871</u>	
Net current assets			56,183		51,871
Total net assets of the charity			<u>56,183</u>		<u>51,871</u>

Total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Revenue Funds	11	D3	56,813	51,871	
Designated Funds			56,813		51,871
Total charity funds			<u>56,813</u>		<u>51,871</u>

The 'SORP Ref' indicated above is the classification of Balance sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that although the charity is not registered under the Companies Acts, if it were registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Mr B Patel

Trustee

Approved by the board of trustees on

B. Patel

8/12/2023

Notes to the Accounts for the year ended 31st March 2023

1 Accounting Policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligations exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in a settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Bank balances

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated, restricted or endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Notes to the Accounts for the year ended 31st March 2023

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There was no financial instrument employed by Charity.

5 Contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 12 Volunteers who donated 1,200 hours of their time stewarding events. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 No related party transactions

There was no transaction with related party.

Notes to the Accounts for the year ended 31st March 2023

8 Particulars of how particular funds are represented by assets and liabilities

	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
At 31 March 2023					
Current Assets	56,183			56,183	56,033
	56,183			56,183	56,033
At 1 April 2022					
Current Assets	51,871			56,183	51,871
	51,871			56,183	51,871

9 Change in total funds over the year as shown in Note 10, analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024	Funds carried forward to 2024
	£	See Note 12 £	See Note 0 £	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	51,871	4,312		56,183	56,033
Total unrestricted and designated funds	51,871	4,162		56,183	56,033
Total charity funds	51,871	4,162		56,183	56,033

10 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2023	2023	2023	2023	2023
	£	£	£	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	25,467	21,155		4,312	4,312
	25,467	21,305	0	4,312	4,312

11 Ultimate controlling party

The charity is under the control of its legal members.

This analysis is classified by conventional nominal descriptions and not by activity.

12 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £100	3,902	-	3,902	8,642
Total donations and gifts from individuals	3,902	-	3,902	8,642
Total Donations, Grants and Legacies	A1 3,902	-	3,902	8,642

13 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	0	-	0	2,012
Ticket Sales	0	-	0	2,959
Total Primary purpose and ancillary trading	0	-	0	4,971

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

14 Total income from charitable activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total income from charitable trading	0	0	0	4,971
Total from charitable activities	A2 0	0	0	4,971

15 Other income and gains

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Government grant	0	0	0	16,700
Sundry other income	0	0	0	12
Total other income	A5 0	0	0	16,712

16 Support costs for charitable activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Administrative overheads				
Insurance	175	-	175	164
Donation	321	-	321	201
Sundry expenses	20	-	20	-
Support costs before reallocation	516	-	516	365

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Less support costs reallocated to specific activities

To non charitable costs	(516)	-	(516)	(365)
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Administrative overheads

The basis of allocation of costs between activities is described under accounting policies.

17 Expenditure on raising funds

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Music	5,122	-	-	5,050
Hall hire	1,602	-	-	612
Food & Drink	13,117	-	-	3,563
Sundry expenses	798	-	-	701
Coach hire	-	-	-	1,421
Total fundraising costs	B1 20,639	-	-	11,347

18 Other trading expenditure unrelated to fundraising or charitable activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
	516	-	516	365
Non-charity expenditure	B3b 516	-	516	365

All the non-charity expenditure in the prior year was unrestricted.

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

19 Total of other expenditure

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
	516	-	516	365
Total other expenditure	516	-	516	365

All the other expenditure in the prior year was unrestricted.

Activity analysis of income and expenditure for the year ended 31 March 2023

20 Analysis of income by activity

	SOFA Ref	2023 £	2022 £
Activity			
Income from charitable activities			
Primary purpose and ancillary trading		21,198	4,971
Summary of Total income, including items above			
Charitable activities	A2	21,198	4,971
Donations & Legacies	A1	3,902	8,642
Other income	A5	367	16,712
Total income as shown in the SOFA	A	25,467	30,325
Categories of income			
Income from exchange transactions		25,467	30,325

21 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

		Direct costs	Support costs	Grant funding of activities	Total	Total
		2023	2023	2023	2023	2022
		£	£	£	£	£
Administrative overheads	B4	195	-	-	195	365
Total charitable expenditure		195	-	-	195	365

The basis of allocation of costs between activities is described under accounting policies.

Activity analysis of income and expenditure for the year ended 31 March 2023

22 Analysis of non charitable expenditure by activity

Activity	Fundraising activities 2023 £	Fundraising activities 2022 £
<i>Fundraising activities</i>		
Direct fundraising costs	20,639	11,347

Colchester Indian Association

England & Wales - Charity number 1141954

Accounts

The Charity Registration Number is :- 1141954

East Anglian Indian Association

Report and Accounts

31 March 2022

East Anglian Indian Association

Report and accounts for the year ended 31 March 2022

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East Anglian Indian Association

Trustees' Annual Report for the year ended 31 March 2022

The Trustees presents his Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- East Anglian Indian Association.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1141954.

.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The principal operating address, telephone number, email and web addresses of the charity

69 Mill Road
Colchester, Essex
, CO4 5LJ

The Trustees in office on the date the report was approved were:-

J Patel - 26/11/2020
S Thaker - 13/04/2018
D Patel - 01/04/2016
B Patel - 13/04/2018

East Anglian Indian Association

Trustees' Annual Report for the year ended 31 March 2022

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The purposes of the charity as set out in its governing document.

The charity's objective and principal activities continue to be to promote Hindu religion and promotion of racial harmony for the public benefit.

The main activities undertaken in relation to those purposes during the year.

The EAIA organised following events to achieve its objective.

1. Navratri.
2. Ankut.
3. Food & Drink Festival.
4. Holi.
5. Rice Festival.
6. Valentine Day.
7. Bhajans.

None of the above events took place this year due to pandemic.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Organise various events during the year to enhance the general awareness of Hindu religion as well as promoting racial harmony.

There was no event took place this year due to pandemic.

The main achievements and performance of the charity during the year.

Organising various fund raising events successfully was the main achievement of the year.

East Anglian Indian Association

Trustees' Annual Report for the year ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Charity organise the various hindu festival such as navaratri and ankut for its members.

The degree to which the achievements and performance during the year have benefited wider society.

Members from wider society were invited to events organise by charity, which promoted the racial harmony.

Structure, governance and management of the charity

The charity mainly run by the elected committee members, and the activities of charity overseen by trustees.

The methods used to recruit and appoint new charity trustees.

The trustee was appointed by the committiee.

Bankers	Metro Bank 31-32 High Street, Colchester, Essex CO1 1DB SHP Unit B3 East Gores Farm, East Gores Road, Coggeshall Essex
Accountants	CO6 1RZ

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	18,613	266
Unrestricted Revenue Funds available for the general purposes of the charity	51,871	33,258
Total Funds	51,871	33,258

East Anglian Indian Association

Trustees' Annual Report for the year ended 31 March 2022

Financial review of the position at the reporting date, 31 March 2022 .

The Charity's financial position remains strong and continues to record a surplus for the year. The trustees are committed to using the surplus to help with holding events to promote its activities.

Policies on reserves.

The reserves are used for the funding of the events.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- 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;

East Anglian Indian Association

Trustees' Annual Report for the year ended 31 March 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 25 October 2022.

Mr B Patel
Trustee

East Anglian Indian Association

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2022

We report on the financial statements of East Anglian Indian Association for the year ended 31 March 2022, as set out on pages 12 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

SHP- Chartered Certified Accountant

B3 East Gores Farm
East Gores Road
Coggeshall
Essex
CO6 1RZ

This report was signed on 25 October 2022

East Anglian Indian Association - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SOR P Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	8,642	-	8,642	3,010
Charitable activities	A2	4,971	-	4,971	-
Other	A5	16,712	-	16,712	11
Total income	A	30,325	-	30,325	3,021
Expenditure on:					
Raising funds	B1	11,347	-	11,347	-
Other	B3	365	-	365	2,755
Total expenditure	B	11,712	-	11,712	2,755
Net income for the year		18,613	-	18,613	266
Net income after transfers	A-B-C	18,613	-	18,613	266
Net movement in funds		18,613	-	18,613	266
Reconciliation of funds:-					
Total funds brought forward	E	33,258	-	33,258	32,992
Total funds carried forward		51,871	-	51,871	33,258

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

East Anglian Indian Association - Balance Sheet as at 31 March 2022

	SORP			2022	2021
	Note	Ref		£	£
Current assets		B			
Debtors	7	B2	-	1,000	
Cash at bank and in hand		B4	51,871	32,258	
Total current assets			51,871	33,258	
Net current assets				51,871	33,258
The total net assets of the charity				51,871	33,258
The total net assets of the charity are funded by the funds of the charity, as follows:-					
Restricted funds				-	-
Unrestricted Revenue Funds	11	D3	51,871	33,258	
Designated Funds				51,871	33,258
Total charity funds				51,871	33,258

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr B Patel

Trustee

Approved by the board of trustees on 25 October 2022

East Anglian Indian Association

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Bank balances

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated, restricted or endowment funds.

East Anglian Indian Association

Notes to the Accounts for the year ended 31 March 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There was no financial instrument employed by Charity.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 12 Volunteers who donated 1,200 hours of their time stewarding events. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Debtors

	2022	2021
	£	£
Other debtors	-	1,000

8 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	33,258	32,992
Surplus after tax for the year	18,613	266
At 31 March 2022	<u>51,871</u>	<u>33,258</u>

9 No related party transactions

There was no transaction with related party.

East Anglian Indian Association

Notes to the Accounts for the year ended 31 March 2022

10 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	51,871	-	-	51,871	51,871
	51,871	-	-	51,871	51,871
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	33,258	-	-	33,258	33,258
	33,258	-	-	33,258	33,258

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 12 £	Transfers between funds in 2022 See Note 0 £	Funds carried forward to 2023 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	33,258	18,613	-	51,871	51,871
Total unrestricted and designated funds	33,258	18,613	-	51,871	51,871
Total charity funds	33,258	18,613	-	51,871	51,871

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	30,325	(11,712)	-	18,613	18,613
	30,325	(11,712)	-	18,613	18,613

13 Ultimate controlling party

The charity is under the control of its legal members.

East Anglian Indian Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

14 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	8,642	-	8,642	3,010
Total donations and gifts from individuals	8,642	-	8,642	3,010
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	8,642	-	8,642	3,010

15 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	2,012	-	2,012	-
Ticket Sales	2,959	-	2,959	-
Total Primary purpose and ancillary trading	4,971	-	4,971	-

16 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	4,971	-	4,971	-
Total from charitable activities A2	4,971	-	4,971	-

17 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Government grant	16,700	-	16,700	-
Sundry other income	12	-	12	11
Total other income A5	16,712	-	16,712	11

East Anglian Indian Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

18 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestrict ed Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Fund 2021 £
Administrative overheads				
Insurance	164	-	164	154
Donation	201	-	201	2,501
Sundry expenses	-	-	-	100
Support costs before reallocation	365	-	365	2,755
Less support costs reallocated to specific activities				
To non charitable costs	(365)	-	(365)	(2,755)

The basis of allocation of costs between activities is described under accounting policies

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

19 Expenditure on raising funds

<i>Current Year</i>	Current year Unrestrict ed Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Music	5,050	-	5,050	-
Hall Hire	612	-	612	-
Food & Drink	3,563	-	3,563	-
Sundry expenses	701	-	701	-
Coach hire	1,421	-	1,421	-
Total fundraising costs B1	11,347	-	11,347	-

20 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestrict ed Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
	365	-	365	2,755
Non charity expenditure B3b	365	-	365	2,755

Other trading expenditure unrelated to fundraising or charitable activities - Prior Year analysis

Unrestrict ed Funds	Restricted Funds	Total Funds
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East Anglian Indian Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

21 Total of other expenditure

		Current year Unrestrict ed Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Current Year</i>		365	-	365	2,755
Total other expenditure	B3	<u>365</u>	<u>-</u>	<u>365</u>	<u>2,755</u>

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestrict ed Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<i>Prior Year</i>		2,755	-	2,755
Total other expenditure	B3	<u>2,755</u>	<u>-</u>	<u>2,755</u>

East Anglian Indian Association

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

This analysis is classsified by activity and not by conventional nominal descriptions.

22 Analysis of income by activity

	SOFA ref	2022 £	2021 -
Activity			
Income from charitable activities			
Primary purpose and ancillary trading ¹		4,971	-
Summary of Total Income, including the items above			
Charitable activities	A2	4,971	-
Donations & Legacies	A1	8,642	3,010
Other income	A5	16,712	11
Total income as shown in the SOFA	A	30,325	3,021
Categories of income			
Income from exchange transactions		30,325	3,021

23 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
B4. Administrative overheads		365		365	1,685
Total charitable expenditure	-	365	-	365	1,685

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 0

24 Analysis of non charitable expenditure by activity

Activity

	Fundraising activities 2022 £	Fundraising activities 2021 £
Direct fundraising costs	11,347	-