

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.

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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

	SORP 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:- E					
Total funds brought forward		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	
				51,871	33,258
Designated Funds					
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.

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	Transfers between funds in 2022	Funds carried forward to 2023	Funds carried forward to 2023
	£	See Note 12	See Note 0	£	£
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	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2022	2022	2022	2022	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 Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 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 Unrestricted 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	11,347	-	11,347	-

20 Other trading expenditure unrelated to fundraising or charitable activities

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

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

Unrestricted 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 Unrestricted 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	365	-	365	2,755

All the expenditure in the prior year was unrestricted.

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

East Anglian Indian Association

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

This analysis is classssified 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 £
Fundraising activities		
Direct fundraising costs	11,347	-