

# M C AND K M KAMDAR FOUNDATION

England & Wales · Charity number 1153329

## Details

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Other names	KAMDAR FOUNDATION
Status	Registered
Legal form	Trust
Registered	2013-08-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	3 Oakleigh Road Pinner HA5 4HB
Phone	07711332809
Email	<a href="mailto:divyesh@comline.uk.com">divyesh@comline.uk.com</a>

## Activities

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**Objects:** SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

**Activities:** Promote advancement of health and education, relief of poverty & any other charitable purposes in UK & other countries & advancement of Education in (Kenya, India, )Relief of Poverty in India, Kenya. Promote health advancement in 3rd world countries & the UKRelief of those in need, by reason of youth,age,ill-health,disability,financial hardship or other hardship

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- India
- Kenya
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,000	£7,272	-	-
2024-03-31	£0	£1,810	-	-
2023-03-31	£0	£4,956	-	-
2022-03-31	£25,000	£17,634	-	-
2021-03-31	£40,000	£44,639	-	-

## Trustees

Name	Role	Appointed
<b>DIVYESH MANSUKHLAL KAMDAR</b>	Chair	2013-05-28
ANITA DIVYESH KAMDAR		2013-05-28
ISHAN DIVYESH KAMDAR		2013-05-28
MANSUKHLAL CHANDULAL KAMDAR		2013-05-28
ROHAN DIVYESH KAMDAR		2013-05-28
SHALIN DIVYESH KAMDAR		2013-05-28

**M C AND K M KAMDAR FOUNDATION**

England & Wales - Charity number 1153329

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# Accounts

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REGISTERED CHARITY NUMBER: 1153329

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
MC AND KM KAMDAR FOUNDATION**

Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrobian Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

**MC AND KM KAMDAR FOUNDATION**

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FOR THE YEAR ENDED 31 MARCH 2025**

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## MC AND KM KAMDAR FOUNDATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

#### OBJECTIVES AND ACTIVITIES

##### Objectives and Activities

To promote advancement of health and education, relief of poverty and other charitable purposes within the United Kingdom and other countries throughout the world (eg. Kenya, Uganda, Rwanda, India, South America etc.).

##### Significant Activities

Significant activities undertaken during the year, include the following:

1. The advancement of education in India, Kenya and the United Kingdom.
2. Assisting in the relief of poverty in India, Kenya, Rwanda and Uganda.
3. The promotion of health advancement in 3rd world countries and also within the United Kingdom.
4. Assisting in the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

Charitable activities undertaken and donations made to date, include the following:

1. Within the United Kingdom - Macmillan Cancer Support, St Lukes Hospice, NVA, Life Global UK, Sense International, Learning Possibilities, Shri Valabh Nidhi, The Hygiene Bank, Shri Jalaram Temple, British Lung Foundation, Save the Children, Lions Club.
2. In the Rest of the World - Jain Social Group, (Kenya Cataract Operations, Wheelchairs), NVA (Jiv Daya), Rotary Club (freedom for girls Mumbai), Life Global India, Navnat Vanik Association, Shree Stankakwasi Jain Mandal.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1153329

##### Principal address

Royston Lodge  
3 Oakleigh Road  
Hatch End  
Pinner  
Middlesex  
HA5 4HB

##### Trustees

D M Kamdar  
Mrs A Kamdar  
M C Kamdar  
I D Kamdar  
R D Kamdar  
S D Kamdar

**MC AND KM KAMDAR FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrovia Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

Approved by order of the board of trustees on 23 January 2026 and signed on its behalf by:



Mrs A Kamdar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MC AND KM KAMDAR FOUNDATION**

**Independent examiner's report to the trustees of MC and KM Kamdar Foundation**

I report to the charity trustees on my examination of the accounts of MC and KM Kamdar Foundation (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Christopher Horsley

Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrovia Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

For and on behalf  
of Barber + Co.

Date: 23rd January, 2026

**MC AND KM KAMDAR FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>50,000</u>	<u>-</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance costs		791	1,010
Charitable donations		<u>6,481</u>	<u>800</u>
<b>Total</b>		<u>7,272</u>	<u>1,810</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 42,728	 (1,810)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		 <u>4,350</u>	 <u>6,160</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>47,078</u></u>	 <u><u>4,350</u></u>

The notes form part of these financial statements

**MC AND KM KAMDAR FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		47,814	5,086
<b>CREDITORS</b>			
Amounts falling due within one year	4	(736)	(736)
<b>NET CURRENT ASSETS</b>		<u>47,078</u>	<u>4,350</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>47,078</u>	<u>4,350</u>
<b>NET ASSETS</b>		<u>47,078</u>	<u>4,350</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>47,078</u>	<u>4,350</u>
<b>TOTAL FUNDS</b>		<u>47,078</u>	<u>4,350</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2026 and were signed on its behalf by:



D M Kamdar - Trustee



A Kamdar - Trustee

## MC AND KM KAMDAR FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

##### **INCOME**

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

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **TAXATION**

The charity is exempt from tax on its charitable activities.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

##### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**MC AND KM KAMDAR FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>3.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		Unrestricted fund £
	<b>EXPENDITURE ON</b>		
	<b>Charitable activities</b>		
	Governance costs		1,010
	Charitable donations		800
	<b>Total</b>		<u>1,810</u>
	<b>NET INCOME/(EXPENDITURE)</b>		(1,810)
	<b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		6,160
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>4,350</u></u>
<b>4.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.25</b> £	31.3.24 £
	Other creditors	<u>736</u>	<u>736</u>
<b>5.</b>	<b>MOVEMENT IN FUNDS</b>		
		At 1.4.24 £	Net movement in funds £
	<b>Unrestricted funds</b>		At 31.3.25 £
	General fund	4,350	42,728
	<b>TOTAL FUNDS</b>	<u>4,350</u>	<u>47,078</u>
	Net movement in funds, included in the above are as follows:		
		Incoming resources £	Resources expended £
	<b>Unrestricted funds</b>		Movement in funds £
	General fund	50,000	(7,272)
	<b>TOTAL FUNDS</b>	<u>50,000</u>	<u>(7,272)</u>

**MC AND KM KAMDAR FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	6,160	(1,810)	4,350
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>6,160</u>	<u>(1,810)</u>	<u>4,350</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,810)	(1,810)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(1,810)</u>	<u>(1,810)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	6,160	40,918	47,078
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>6,160</u>	<u>40,918</u>	<u>47,078</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,000	(9,082)	40,918
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>50,000</u>	<u>(9,082)</u>	<u>40,918</u>

**MC AND KM KAMDAR FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. RELATED PARTY DISCLOSURES**

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

**MC AND KM KAMDAR FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>50,000</u>	<u>-</u>
<b>Total incoming resources</b>	<b>50,000</b>	<b>-</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	6,466	800
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	617	827
Bank charges and interest	<u>189</u>	<u>183</u>
	<u>806</u>	<u>1,010</u>
Total resources expended	<u>7,272</u>	<u>1,810</u>
<b>Net income/(expenditure)</b>	<u><u>42,728</u></u>	<u><u>(1,810)</u></u>

This page does not form part of the statutory financial statements

**M C AND K M KAMDAR FOUNDATION**

England & Wales - Charity number 1153329

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# Accounts

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REGISTERED CHARITY NUMBER: 1153329

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
MC AND KM KAMDAR FOUNDATION**

Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrovia Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

**MC AND KM KAMDAR FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**MC AND KM KAMDAR FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

To promote advancement of health and education, relief of poverty and other charitable purposes within the United Kingdom and other countries throughout the world (eg. Kenya, Uganda, Rwanda, India, South America etc.).

**Significant Activities**

Significant activities undertaken during the year, include the following:

1. The advancement of education in India, Kenya and the United Kingdom.
2. Assisting in the relief of poverty in India, Kenya, Rwanda and Uganda.
3. The promotion of health advancement in 3rd world countries and also within the United Kingdom.
4. Assisting in the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Charitable activities undertaken and donations made to date, include the following:

1. Within the United Kingdom - Macmillan Cancer Support, St Lukes Hospice, Stroke Association, Watford Mencap, Great Ormond Street, Cancer Research UK, World Child Cancer, NVA, Life Global UK and Imperial Collage.
2. In the Rest of the World - Alpha Pallative Care, Jain Social Group, (Kenya Cataract Operations, Wheelchairs), Action Aid (Kenya), NVA (Jiv Daya), Rotary Club (freedom for girls Mumbai), Life Global India, Navnat Vanik Association, Shree Stankakwasi Jain Mandal.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1153329

**Principal address**

Royston Lodge  
3 Oakleigh Road  
Hatch End  
Pinner  
Middlesex  
HA5 4HB

**Trustees**

D M Kamdar  
Mrs A Kamdar  
M C Kamdar  
I D Kamdar  
R D Kamdar  
S D Kamdar

**MC AND KM KAMDAR FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Barber & Company

A trading name of PCM Accounting Limited

2 Jardine House

Harrovia Business Village

Bessborough Road

Harrow

Middlesex

HA1 3EX

Approved by order of the board of trustees on 17 January 2022 and signed on its behalf by:

A handwritten signature in cursive script, appearing to read 'A Kamdar', with a small mark below the 'a'.

Mrs A Kamdar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MC AND KM KAMDAR FOUNDATION**

**Independent examiner's report to the trustees of MC and KM Kamdar Foundation**

I report to the charity trustees on my examination of the accounts of MC and KM Kamdar Foundation (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Christopher Horsley  
FCA  
Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrovia Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX



Date: 17th January, 2022

**MC AND KM KAMDAR FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	<b>31.3.21</b>	31.3.20
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		40,000	20,000
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Sponsorship of children in third world countries		-	4,050
Donations to St Lukes Hospice		-	200
Other charitable donations		1,400	3,315
Donations to Life Global India		40,000	40,000
Donations to Navnat Vanik Association		2,502	7,501
Donations to Shree Stankakwasi Jain Mandal		-	15,442
Accountancy fees		737	377
<b>Total</b>		<b>44,639</b>	<b>70,885</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,639)</b>	<b>(50,885)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>8,389</b>	<b>59,274</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,750</b>	<b>8,389</b>

The notes form part of these financial statements

**MC AND KM KAMDAR FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		4,486	9,125
<b>CREDITORS</b>			
Amounts falling due within one year	4	(736)	(736)
<b>NET CURRENT ASSETS</b>		<u>3,750</u>	<u>8,389</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,750</u>	<u>8,389</u>
<b>NET ASSETS</b>		<u>3,750</u>	<u>8,389</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>3,750</u>	<u>8,389</u>
<b>TOTAL FUNDS</b>		<u>3,750</u>	<u>8,389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 January 2022 and were signed on its behalf by:



DM Kamdar - Trustee



A Kamdar - Trustee

The notes form part of these financial statements

**MC AND KM KAMDAR FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**MC AND KM KAMDAR FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>3.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		<b>Unrestricted fund £</b>
	<b>INCOME AND ENDOWMENTS FROM</b>		
	Donations and legacies		20,000
	<b>EXPENDITURE ON</b>		
	<b>Charitable activities</b>		
	Sponsorship of children in third world countries		4,050
	Donations to St Lukes Hospice		200
	Other charitable donations		3,315
	Donations to Life Global India		40,000
	Donations to Navnat Vanik Association		7,501
	Donations to Shree Stankakwasi Jain Mandal		15,442
	Accountancy fees		377
	<b>Total</b>		<u>70,885</u>
	<b>NET INCOME/(EXPENDITURE)</b>		<u>(50,885)</u>
	<b>RECONCILIATION OF FUNDS</b>		
	<b>Total funds brought forward</b>		<u>59,274</u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>8,389</u></u>
<b>4.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.21 £</b>	<b>31.3.20 £</b>
	Other creditors	736	736
		<u>736</u>	<u>736</u>
<b>5.</b>	<b>MOVEMENT IN FUNDS</b>		
		At 1.4.20	Net movement in funds
		£	£
	<b>Unrestricted funds</b>		At 31.3.21
	General fund	8,389	£ 3,750
		<u>8,389</u>	<u>3,750</u>
	<b>TOTAL FUNDS</b>	<u><u>8,389</u></u>	<u><u>3,750</u></u>

MC AND KM KAMDAR FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,000	(44,639)	(4,639)
<b>TOTAL FUNDS</b>	<u>40,000</u>	<u>(44,639)</u>	<u>(4,639)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	59,274	(50,885)	8,389
<b>TOTAL FUNDS</b>	<u>59,274</u>	<u>(50,885)</u>	<u>8,389</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	20,000	(70,885)	(50,885)
<b>TOTAL FUNDS</b>	<u>20,000</u>	<u>(70,885)</u>	<u>(50,885)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	59,274	(55,524)	3,750
<b>TOTAL FUNDS</b>	<u>59,274</u>	<u>(55,524)</u>	<u>3,750</u>

MC AND KM KAMDAR FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,000	(115,524)	(55,524)
<b>TOTAL FUNDS</b>	<u>60,000</u>	<u>(115,524)</u>	<u>(55,524)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**MC AND KM KAMDAR FOUNDATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>40,000</u>	<u>20,000</u>
<b>Total incoming resources</b>	<b>40,000</b>	<b>20,000</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	43,902	70,508
<b>Support costs</b>		
<b>Finance</b>		
Accountancy fees	<u>737</u>	<u>377</u>
<b>Total resources expended</b>	<u>44,639</u>	<u>70,885</u>
<b>Net expenditure</b>	<u><u>(4,639)</u></u>	<u><u>(50,885)</u></u>

This page does not form part of the statutory financial statements