

REGISTERED COMPANY NUMBER: CE008993 (England and Wales)  
REGISTERED CHARITY NUMBER: 1171436

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Milaap Multicultural Day Centre

Nasir Mahmud FCA  
Chartered Accountant  
Falcon House  
257 Burlington Road  
New Malden  
Surrey  
KT3 4NE

Milaap Multicultural Day Centre

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for the Year Ended 31 March 2021

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Milaap Multicultural Day Centre  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Company number**

CE008993 (England and Wales)

**Registered Charity number**

1171436

**Registered office**

Charles Lesser House  
2A Hereford Way  
Chessington  
Surrey  
KT9 2QH

**Trustees**

Mrs. Prabha Shetty  
Mr. Rashid Laher Resigned 31st March 2021  
Mrs. Lalita Ahmed  
Mrs. Shamsun Khan  
Mrs. Pushpa Patel  
Mrs. Madhuben Desai  
Mrs. Chandravali Shah  
Mr. Syed Rehman  
Mrs. Vasanthi Vivekanandan Resigned 31st March 2021  
Mrs. Yashodhara Patel  
Mr. Kishor Kamdar  
Mrs. Juliet Ariyaratnam  
Mrs. Sarvalogeswary Kumararajah Co-opted

**Banker**

Lloyds Bank plc  
1 Claremont Road  
Surbiton  
Surrey KT6 4QS

Metro Bank  
64-66 Clarence Street  
Kingston upon Thames  
Surrey KT1 1NP

**Independent Examiner**

Nasir Mahmud FCA  
Chartered Accountant  
Falcon House  
257 Burlington Road  
New Malden  
Surrey KT3 4NE

## Milaap Multicultural Day Centre

### Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT** **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **ACHIEVEMENTS AND PERFORMANCE**

During this year Milaap Centre continued to fulfil its aims and objectives of providing social day centre services to the elderly members of the community despite having to close the centre due to the COVID-19 pandemic. Milaap adapted to the challenges of the pandemic and moved all its centre-based activities online.

Our service users fall within a wide age range, many of whom had never used the internet. Some did not know what the internet is and the purpose of it. The main aim of Milaap staff/volunteers was to enable our members to stay connected with their family and friends and with the outside world as social isolation due to the COVID-19 crisis is a serious physical and mental health concern among the elderly because of their underlying health conditions. The only way we could achieve this was by making our members digitally literate. We found that initially many members were reluctant to join our online activities as they thought this social isolation will not last long, but they soon realised the importance of gaining basic digital skills. Thanks to the funding from The National Lottery for our 'TECHY SAVVY' project, we could make our elderly members digitally literate by providing access to the internet devices, mobile data packs, and the basic skills training which helped them take part in Milaap's online activities and keep connected to their loved ones. Pandemic changed the way Milaap provided its service. All our chair-based exercise classes are now live streamed using Zoom, befriending service is being provided via regular phone calls, and the brain stimulating/cognitive morning activities are being conducted using other social media platforms. Milaap centre strived very hard to provide the means to include the digitally excluded.

Through our various health related projects Milaap centre has been supporting the members to understand the COVID-19 disease, the consequences of catching it and finding varied ways of regularly sharing Govt guidance on preventing the spread of the infection whilst raising awareness on staying safe and healthy. We provided the information on the vaccination programme, building confidence in the programme by informing them about the vaccine's safety and efficacy, whilst continuing to remind them about importance of testing and tracing, the precautions they need to take to keep themselves and their loved ones safe, and teach them to look out for COVID symptoms, and where to get support if needed. We delivered various health related discussions and talks on how to stay active and eat healthy during the lockdown. Closure of the centre meant no freshly home cooked meals for our elderly members who relied on our nutritious and culturally sensitive meals three days a week. With help and support from other charities and funding from the National Lottery, 'The Good Food' project enabled us to start 'Meals on Wheels' service providing contactless doorstep meals delivery service to the shielding and isolating members of Milaap two days a week,

Milaap team went an extra mile to raise funds via numerous funding bids to adapt to the challenges of the pandemic by moving its services online. Reflecting on the past year Milaap centre has been successful in fundraising from the National Lottery, the local authority and via crowd funding. Milaap has been successful in empowering our members, thereby minimising the impact of the pandemic on their lives, through various projects and activities over the past year in this unprecedented and extraordinary situation.

Milaap Multicultural Day Centre

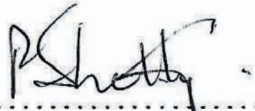
Report of the Trustees  
for the Year Ended 31 March 2021

Milaap has done incredibly well when sadly many similar organisations are struggling to survive. However, we need to work harder at increasing our membership and being pro-active in expanding our services when we move to Kings Oak hopefully this summer.

**RESERVES POLICY**

It is the Charity's policy to have working capital requirement of approximately 6 months in the reserves. The present level of funding is adequate to support the continuation of the Charity's operations, and the trustees consider the financial position of the charity to be satisfactory.

Approved by order of the board of trustees on  
..... 25/5/2021 and signed on its behalf by:



.....  
Mrs Prabha Shetty - Trustee



Independent Examiner's Report to the Trustees of  
Milaap Multicultural Day Centre

**Independent examiner's report to the trustees of Milaap Multicultural Day Centre  
( 'the Company' )**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Nasir Mahmud FCA  
Chartered Accountant  
Nasir Mahmud FCA  
Chartered Accountant  
Falcon House  
257 Burlington Road  
New Malden  
Surrey  
KT3 4NE

Date: ..... 25<sup>th</sup> day of July 2021 .....

Milaap Multicultural Day Centre

Statement of Financial Activities  
for the Year Ended 31 March 2021

			31.3.21	31.3.20
	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		31,754	39,273	71,027
Investment income	2	24	-	24
Other income		<u>21,290</u>	<u>-</u>	<u>21,290</u>
<b>Total</b>		53,068	39,273	92,341
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Charitable Activity		14,296	48,012	62,308
Governance Costs		-	2,715	2,715
<b>Total</b>		<u>14,296</u>	<u>50,727</u>	<u>65,023</u>
<b>NET INCOME/ (EXPENDITURE)</b>		38,772	(11,454)	27,318
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		100,185	(17,120)	83,065
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>138,957</u>	<u>(28,574)</u>	<u>110,383</u>

Milaap Multicultural Day Centre

Balance Sheet

31 March 2021

		31.3.21	31.3.20
		Total funds £	Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	1,786	180
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		110,155	84,330
		110,155	101,449
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,558)	(18,562)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		108,597	82,887
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		110,383	83,067
<b>NET ASSETS</b>		110,383	83,067
<b>FUNDS</b>	9		
Unrestricted funds		138,957	100,185
Restricted funds		(28,574)	(17,120)
<b>TOTAL FUNDS</b>		110,383	83,065

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by: 23/5/2021

  
.....  
Mrs Pushpa Patel - Trustee



**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation 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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>24</u>	<u>42</u>

Milaap Multicultural Day Centre

Notes to the Financial Statements  
for the Year Ended 31 March 2021

**3. NET INCOME/ (EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>775</u>	<u>180</u>

**4. 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.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
	£	£
Wages and salaries	52,708	57,147
Other pension costs	380	235

Included above are the wages of two cooks, £13,521 (2020:£13,678), which are included in total catering costs, allocated to unrestricted funds.

The average monthly number of employees during the year was as follows:

6	7
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No employees received emoluments in excess of £60,000.

Milaap Multicultural Day Centre

Notes to the Financial Statements  
for the Year Ended 31 March 2021

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,888	39,913	42,801
Investment income	42	-	42
Other income	17,994	-	17,994
<b>Total</b>	20,924	39,913	60,837
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activity	13,857	59,388	73,245
Governance Costs	-	2,047	2,047
<b>Total</b>	13,857	61,435	75,292
<b>NET INCOME/ (EXPENDITURE)</b>	7,067	(21,522)	(14,455)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	93,118	4,402	97,520
<b>TOTAL FUNDS CARRIED FORWARD</b>	100,185	(17,120)	83,065

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2020	4,027
Additions	2,381
At 31 March 2021	6,408
<b>DEPRECIATION</b>	
At 1 April 2020	3,847
Charge for year	775
At 31 March 2021	4,622
<b>NET BOOK VALUE</b>	
At 31 March 2021	1,786
At 31 March 2020	180

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Social security and other taxes	73	-
Other creditors	-	-
Accrued expenses	<u>1,485</u>	<u>1,445</u>
	<u>1,558</u>	<u>1,445</u>

## 9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds - See Note 9 below	100,185	38,772	138,957
Restricted funds	(17,120)	(11,454)	(28,574)
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<u>83,065</u>	<u>27,318</u>	<u>110,383</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,068	(14,296)	38,772
<b>Restricted funds</b>			
Restricted fund	39,273	(50,727)	(11,454)
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<u>92,341</u>	<u>(65,023)</u>	<u>27,318</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

## 9. MOVEMENT IN FUNDS (CONTINUED)

## Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds	93,118	7,067	100,185
Restricted funds	4,402	(21,522)	(17,120)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>97,520</b>	<b>(14,455)</b>	<b>83,065</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	20,924	(13,857)	7,067
Restricted funds	39,913	(61,435)	(21,522)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>60,837</b>	<b>(75,292)</b>	<b>(14,455)</b>

## 10. RESERVE'S BREAKDOWN

	31.3.21 £	31.3.20 £
Unrestricted Funds:		
General	43,957	50,185
Purchase and maintenance of a minibus for Milaap's Transport Service	50,000	50,000
Contingency and Redundancy	30,000	-
Development of the Centre, Relocation, Expenditure to make the centre COVID secure	15,000	-
	<u>138,957</u>	<u>100,185</u>
Unrestricted Funds:	(28,574)	(17,120)
	<u>110,383</u>	<u>83,065</u>

## 11. RELATED PARTY DISCLOSURES

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

Milaap Multicultural Day Centre

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>		
Grants	39,273	39,915
General Donations	31,754	2,888
	71,027	42,801
<b>Investment income</b>		
Deposit account interest	24	42
<b>Other income</b>		
Other income	6,706	17,994
Job Retention Scheme receipts	14,584	-
	21,290	17,994
<b>Total incoming resources</b>	92,341	60,837
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	39,187	43,469
Pensions	380	235
Insurance	1,005	1,395
Telephone	1,323	881
Postage and stationery	297	478
Sundries	551	237
Motor and travelling expenses	354	6,593
Accountancy	2,715	2,047
Repairs and maintenance	-	15
Catering costs	14,303	15,741
Members' activities	3,890	3,625
Staff training	-	26
Depreciation	775	180
Bank charges and interest	243	370
	65,023	75,292
<b>Total resources expended</b>	65,023	75,292
<b>Net income/(expenditure)</b>	27,318	(14,455)

This page does not form part of the statutory financial statements