

The Charity Registration Number is :- 1172906

Shree Ramdevji Maharaj Gat Mandal Leicester

Report and Accounts

31 March 2021

Shree Ramdevji Maharaj Gat Mandal Leicester

Report and accounts for the year ended 31 March 2021

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Shree Ramdevji Maharaj Gat Mandal Leicester

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Shree Ramdevji Maharaj Gat Mandal Leicester

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 1172906

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The charity was formed on 2nd May 2017.

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 trustees are all individuals.

Shree Ramdevji Maharaj Gat Mandal Leicester

Trustees' Annual Report for the year ended 31 March 2021

The principal operating address, telephone number and email address of the charity are:-

18 Cleveland Road

Wigston

LE18 1NF

Telephone 07930961394 Email Address:- mandalia_mulji@hotmail.com

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

Mulji Lalji Mandalia

Kantilal Naranbhai Nagar

Ram Jiva Odedra

Ashok Kumar Gondaliya

Natwarlal Mashri Vishawadia

All the trustees are also members of the charity.

The following persons served as Trustees during the year ended 31 March 2021 :-

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 charity is a Charitable Incorporated Organisation (CIO) whose constitution states that each Trustee will serve a term of Three Years. The Trustees elected continue to be all in office. All trustees retired at the AGM and were all eligible for re-election.

Objects and activities of the charity

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

To advance the Hindu religion including Hindu religious education for the benefit of the public by the establishment of a place of worship, the holding of prayer meetings, Religious Ceremonies, Indian Hymns, public celebrations of key religious festivals and producing, publishing and distributing various literature on Hinduism and the Hindu Religion in order to further enlighten other members of the public about the Hindu Religion.

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

- * Organising and conducting monthly religious programmes for religious awareness
- * Carrying out a main event to Invite esteemed priest from India to recite the story and history of Ramdevji Maharaj and for further general education
- * Carrying out recitals and bhajans for further education of all members .

Due to Covid Restrictions the above activities were restricted during the year under review and severely disrupted from 31 January 2020.

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Trustees' Annual Report for the year ended 31 March 2021

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

Due to the Pandemic Covid 19 and the restrictions in place the activities of the charity were severely restricted. The only activity undertaken was regular updates and sharing of religious talks and YouTube video links on social media groups.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Child and Vulnerable People Protection Policy

Child protection and Protecting Vulnerable people is a part of safeguarding and promoting welfare. This charity whilst in its infancy takes these matters seriously and whilst there is not too much interaction in this area the Trustees have ensured to make all Trustees and key volunteers be aware of these issues and how to report them to the Trustees so that corrective measures can be undertaken should the need arise.

Arrangements in Place to ensure little risk of theft of cash donations

The collection of cash arises during functions held by the charity mainly. At these events, a locked cash box is kept where donors may freely make donations. In addition, two volunteers are tasked to handle and record all donations at such events and issue gift aid receipts to donors. The Receipt Book is pre-numbered and totalled up and checked by a Trustee at end of each day. The key to the cash box is kept by an independent Trustee. At the end of the day the cashiers cash up in presence of a Trustee and the monies are accounted for and Banked by a trustee.

The contribution of volunteers during the year.

The charity recognises, encourages and supports the contribution made by the volunteers in the delivery of the activities of the charity. This support from them is deemed invaluable to the charity. The knowledge, experience and skills that the volunteers possess enables and enriches the charity in fulfilling its objectives. The true monetary value of the contribution the volunteers make is difficult to quantify and not reflected in any financial statements of the charity. All volunteers and the charity accept that there is no contract of employment relationship created by the work they do in assisting the charity's activities.

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

- * The charity has established a regular set of monthly programmes for religious worship
- * Started to build a cash reserves in order to achieve long term goal of having own premises where worship and meetings and educational programmes can be carried out
- * Conduct events for furtherance of worship and fund raising

The above are the charity's 'normal' activities which were severely hampered by Covid 19.

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Trustees' Annual Report for the year ended 31 March 2021

Fundraising activities during the year.

The charity relies on aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

The degree to which the achievements and performance during the year have benefited wider society and the difference the performance of the charity has made to the beneficiaries of the charity.

The initial activities undertaken by the charity has enabled all worshippers to be able to meet on a monthly basis and share and exchange knowledge and also enabled them to meet to chant bhajans and meet socially. This was well received by all and encouraged by all as a positive and fruitful achievement. It also enabled due to word of mouth and activity levels to encourage other members of public from all areas to attend and participate in the activities that they missed.

During the year the main activities were not carried out due to the pandemic however, donations were received from regular donors directly into the bank by Direct Debit.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees and the policies and procedures for the induction and training of trustees..

All Trustees are appointed by passing a resolution by existing trustees and the office holds for a term on three years. All new trustees are provided with the induction where details of the CIO are provided together with information on their roles and responsibilities. This should ensure the New Trustees are aware of the scope of their responsibilities under the Charities Act.

The trustees' bankers and advisors

Bankers	HSBC Bank Plc, 2-6 Gallowtree Gate Leicester LE1 1 DA
Accountants	Saii AG LLP Chartered Certified Accountants Suite 37/38, Marshall House 124 Middleton Road Morden Surrey SM4 6RW

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Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	2,025	45,710
Unrestricted Revenue Funds available for the general purposes of the charity	50,242	48,217
Designated Building Fund	21,000	21,000
Total Unrestricted Funds	71,242	69,217
Restricted Building fund	16,222	16,222
Total Funds	87,464	85,439

Financial review of the position at the reporting date, 31 March 2021 .

The year under review was affected severely from the Pandemic and Covid 19 as reflected by the drop in Income and also Expenses. The significant drop in income is due to the charity's inability to continue with its activities stemming from the Social Gathering Restrictions and general restrictions in place.

Having said that the charity continued to receive some funds from donors as reflected in the accounts and continues to have a positive Balance Sheet. From that perspective it is in a good place to continue operations as soon as restrictions are lifted in the future.

Policies on reserves.

The charity is pleased to report healthy reserves in view of a difficult year for all under review. The charity's general policy is to hold six months of operating costs as reserves. Whilst the charity has no fixed abode it is reliant on facilities to rent as it finds them suitable and is planning further events and activities for the benefit of the members and general public. Due to this the charity has taken a view to hold higher reserves than predicted on a six month basis that will enable it to fund future planned activities and also be able to fund any additional events rentals for premises hire. Due to the current uncertainty the charity is of the view that cash balances should be preserved. The long-term goal is still to acquire premises from which the charity can operate from. The charity has taken a cautious approach which has resulted in a healthy reserves balance but once some stability is established it will consider further options but is difficult to plan under the current Covid 19 circumstances.

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Trustees' Annual Report for the year ended 31 March 2021

Going Concern and Future plans and prospects

The charity, due to its healthy reserves has had no material impact from the current pandemic under Covid 19. The trustees have taken a decision to hold additional reserves as a backup contingency plan to meet any additional costs whilst revenues have dropped drastically going forward.

The pandemic had had a material effect in terms that it has not been able to carry out any activities nor meeting it usually would have and the trustees will continue to review the situation for the future.

With the current situation under COVID 19 and the pandemic; the charity considers the effects of this to be minimal from a cash flow perspective and does not feel any pressure from an existence point of view. The only downside is the inability to hold the events and bhajans which will have an impact on the donations being collected and thus further reason to hold higher reserves than required during this uncertain period.

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

Peter Brown FCCA, DChA

Member of Chartered Certified Accountant

Acomb Grange

Grange Lane

York

YO23 3QZ

Shree Ramdevji Maharaj Gat Mandal Leicester

Trustees' Annual Report for the year ended 31 March 2021

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, (effective 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;

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 15 April 2022.

Mr Mulji L Mandalia
Trustee

Shree Ramdevji Maharaj Gat Mandal Leicester

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 22 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities 2019, (effective 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

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. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

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Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities 2019, (effective 1st January 2019), (The SORP).

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

Signed:-

Peter Brown FCCA, DChA - Independent Examiner

Chartered Certified Accountant

Acomb Grange
Grange Lane
York
YO23 3QZ

This report was signed on 15 April 2022

Shree Ramdevji Maharaj Gat Mandal Leicester - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	3,550	-	3,550	60,025
Investments	A4	-	-	-	3
Total income	A	3,550	-	3,550	60,028
Expenditure on:					
Raising funds	B1	-	-	-	260
Charitable activities	B2	1,525	-	1,525	14,058
Total expenditure	B	1,525	-	1,525	14,318
Net income for the year		2,025	-	2,025	45,710
Net income after transfers	A-B-C	2,025	-	2,025	45,710
Net movement in funds		2,025	-	2,025	45,710
Reconciliation of funds:-	E				
Total funds brought forward		69,217	16,222	85,439	39,729
Total funds carried forward		71,242	16,222	87,464	85,439

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.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

Shree Ramdevji Maharaj Gat Mandal Leicester - Statement of Financial Activities for the year ended 31 March 2021

Shree Ramdevji Maharaj Gat Mandal Leicester - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	46,415	13,610	60,025
Investments	A4	3	-	3
Total income	A	46,418	13,610	60,028
Expenditure on:				
Raising funds	B1	260	-	260
Charitable activities	B2	14,058	-	14,058
Total expenditure	B	14,318	-	14,318
Net income for the year		32,100	13,610	45,710
Net income after transfers		32,100	13,610	45,710
Net movement in funds		32,100	13,610	45,710
Reconciliation of funds:-	E			
Total funds brought forward		39,729	-	39,729
Total funds carried forward		71,829	13,610	85,439

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

Shree Ramdevji Maharaj Gat Mandal Leicester - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	2,025	45,710
Net resources available to fund charitable activities	2,025	45,710

The notes attached on pages 14 to 22 form an integral part of these accounts.

Shree Ramdevji Maharaj Gat Mandal Leicester - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	48,217	-	48,217	16,117
Recognised gains and losses before transfers	2,025	-	2,025	45,710
	50,242	-	50,242	61,827
Transfer to Building Fund	-	-	-	(13,610)
Closing revenue funds	50,242	-	50,242	48,217

Fixed asset funds - Building Fund

	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 April	21,000	16,222	37,222	23,612
Transfer from revenue funds	-	-	-	13,610
At 31 March	21,000	16,222	37,222	37,222

The purposes of the transfers to fixed asset funds are described in Note 14 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	50,242	-	50,242	48,217
Fixed asset funds	21,000	16,222	37,222	37,222
Total funds	71,242	16,222	87,464	85,439

The notes attached on pages 14 to 22 form an integral part of these accounts.

Shree Ramdevji Maharaj Gat Mandal Leicester - Balance Sheet as at 31 March 2021

	Note	SORP Ref	2021 £	2020 £
Current assets		B		
Debtors	7	B2	13,634	13,233
Cash at bank and in hand		B4	75,380	73,481
Total current assets			<u>89,014</u>	<u>86,714</u>
Creditors: amounts falling due within one year	8	C1	<u>(1,550)</u>	<u>(1,275)</u>
Net current assets			87,464	85,439
The total net assets of the charity			<u>87,464</u>	<u>85,439</u>

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

Restricted Building Fund	12	D2	<u>16,222</u>	<u>16,222</u>	16,222
Unrestricted Funds					
Unrestricted Revenue Funds	12	D3	50,242		48,217
Designated Building Fund	12	D3	21,000		21,000
Total charity funds			<u>87,464</u>	<u>85,439</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..

There were no prior year transactions although the charity was in existence in the prior period, so all comparative information is nil.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

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 Mulji L Mandalia

Trustee

Approved by the board of trustees on 15 April 2022

The notes attached on pages 14 to 22 form an integral part of these accounts.

Shree Ramdevji Maharaj Gat Mandal Leicester

Notes to the Accounts for the year ended 31 March 2021

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, (effective 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 2019, (effective 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.

No estimates have been used in the preparation of these accounts.

Risks and future assumptions

The charity is a public benefit entity.

The trustees have used reasonable assumptions in assessing the risks to which the charity is exposed.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value of amounts receivable from donors.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

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Notes to the Accounts for the year ended 31 March 2021

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.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - there were no such techniques adopted.

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.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised when there is a legal obligation to meet a liability or where there is otherwise some reasonable certainty that the liability will arise.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

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Notes to the Accounts for the year ended 31 March 2021

Fund Accounting

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

Designated Funds are those funds which are not subject to specific restrictions but which the trustees have determined to be for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

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 is no significance of financial instruments in relation to the charity's financial position.

5 The contribution of volunteers

The charity recognises, encourages and supports the contribution made by the volunteers in the delivery of the activities of the charity. This support from them is deemed invaluable to the charity. The knowledge, experience and skills that the volunteers possess enables and enriches the charity in fulfilling its objectives. The true monetary value of the contribution the volunteers make is difficult to quantify and not reflected in any financial statements of the charity. All volunteers and the charity accept that there is no contract of employment relationship created by the work they do in assisting the charities activities.

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

	2021	2020
	£	£
Other debtors- HMRC refunds due in relation to Gift Aid	13,634	13,233

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	250
Accruals	1,550	1,025
	1,550	1,275

Included in accruals is an accountancy fee of £500, which will be donated in kind in the course of the year ended 31st March 2022

Shree Ramdevji Maharaj Gat Mandal Leicester

Notes to the Accounts for the year ended 31 March 2021

9 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	-	16,117
Transfers in for the year	-	37,222
Surplus after tax for the year	-	-
At 31 March 2021	-	-

10 No related party transactions

There were no transactions with related parties in the year.

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

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	(23,612)	21,000	2,612	-
Current Assets	65,402	21,000	2,612	89,014
Current Liabilities	(1,550)	-	-	(1,550)
	40,240	42,000	5,224	87,464

At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	(23,612)	21,000	2,612	-
Current Assets	73,104	-	13,610	86,714
Current Liabilities	(1,275)	-	-	(1,275)
	48,217	21,000	16,222	85,439

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

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 13 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	48,217	2,025	-	50,242
Designated Property Building Fund	21,000	-	-	21,000
Total unrestricted and designated funds	69,217	2,025	-	71,242
Restricted funds:-				
Restricted Property Building Fund	16,222	-	-	16,222
Total restricted funds	16,222	-	-	16,222
Total charity funds	85,439	2,025	-	87,464

Shree Ramdevji Maharaj Gat Mandal Leicester

Notes to the Accounts for the year ended 31 March 2021

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	3,550	(1,525)	-	2,025

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Property Building Fund These funds have been designated by the trustees from the unrestricted funds in order to assist in acquiring a building for the charity.

Restricted Property Building Fund These funds have been donated by donors for the specific purpose of assisting in acquiring a building for the charity.

15 Ultimate controlling party

The charity is under the control of its legal members.

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Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

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

16 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	3,149	-	3,149	33,959
Natubhai & Narsibhai - Yajman	-	-	-	1,001
Naklank Transport Ltd-Yajman	-	-	-	1,111
Narsibhai D. Bharadwa-Building Donation	-	-	-	1,001
Natubhai Vishawadia-Building Donation	-	-	-	1,001
Krishma Narsibhai Bharadwa-Building Donation	-	-	-	1,001
Parbat Natha-Building Donation	-	-	-	1,111
Mohanbhai Sidi Vadher-Building Fund	-	-	-	2,000
Arvindbhai Premjibhai Hira-Building Fund	-	-	-	1,502
Rickesh Rajnikantbhai Nagar-Building Fund	-	-	-	1,101
Rajuji Harbhamji Odedra-Building Fund	-	-	-	1,051
Shashikant Makwana -Building Fund	-	-	-	1,001
Mahendrabhai Arjan Vadhia-Baar Pahor Paath	-	-	-	1,001
Baar pohar Path naman	-	-	-	2,094
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total donations and gifts from individuals	3,149	-	3,149	49,935

Prior Year Analysis :- Of the total sum of £49,935, an amount of £13,610 was restricted

Gift Aid refunds

Gift Aid Refunds from HMRC	401	-	10,090	10,090
Total Gift Aid refunds	401	-	10,090	10,090

Prior Year Analysis :- All prior year items were unrestricted

Total Donations and Legacies	A1	3,550	-	13,239	60,025
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Prior Year Analysis :- All prior year items were unrestricted

Shree Ramdevji Maharaj Gat Mandal Leicester

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

17 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	-	-	-	3
Total investment income	A4 -	-	-	3

Prior Year Analysis :- All prior year items were unrestricted

18 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Paath expenses	-	-	-	201
Priest's expenses	-	-	-	1,608
Katha Expenses	-	-	-	850
Total direct spending	B2a -	-	-	2,659

Prior Year Analysis :- All prior year items were unrestricted

19 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants paid to individuals	-	-	1,000	-
Grants paid to organisations	1,000	-	-	-
Total grantmaking costs	B2c 1,000	-	1,000	-

Breakdown of Grants paid to organisations

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Leicester Hospitals Charity	1,000	-	1,000	-
	1,000	-	1,000	-

Shree Ramdevji Maharaj Gat Mandal Leicester

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

20 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Premises Expenses				
Room Hire	-	-	-	4,725
Premises repairs, renewals and maintenance	-	-	-	110
Katah expenses rent	-	-	-	5,750
Administrative overheads				
Hire of equipment	-	-	-	76
Sundry expenses	-	-	-	213
Support costs before reallocation	-	-	-	10,874
Total support costs	-	-	-	10,874

Prior Year Analysis :- All prior year items were unrestricted

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

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	525	-	525	525
Total Governance costs	525	-	525	525

Prior Year Analysis :- All prior year items were unrestricted

22 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a -	-	-	2,659
Total grantmaking costs	B2c 1,000	-	1,000	-
Total support costs	B2d -	-	-	10,874
Total Governance costs	B2e 525	-	525	525
Total charitable expenditure	B2 1,525	-	1,525	14,058

Prior Year Analysis :- All prior year items were unrestricted

Shree Ramdevji Maharaj Gat Mandal Leicester

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Costs of seeking donations, grants and legacies	-	-	-	260
Total fundraising costs	B1 -	-	-	260