

THE DIWALI FOUNDATION

England & Wales · Charity number 1190061

Details

Status Registered

Legal form CIO

Registered 2020-06-23

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

Contact

Address 61 Bridge Street
Kington
Herefordshire
HR5 3DJ

Phone 07958441248

Email diwalibasketbrigade@gmail.com

Website <https://diwalibasketbrigade.org/>

Activities

Objects: THE OBJECT OF THE CIO IS THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE, OF PEOPLE OF ALL FAITHS AND NONE, PRIMARILY, BUT NOT EXCLUSIVELY LIVING IN ENGLAND, BY DELIVERING DIWALI FOOD HAMPERS, ITEMS AND SERVICES TO THEM, OR SUCH OTHER MEANS AS THE TRUSTEES DETERMINE.

Activities: Diwali is a time of celebration and happiness. However, unfortunately there are many people in our communities who, for whatever reason, do not have much to cheer about. Some families struggle to make ends meet. The Diwali Foundation is our small effort to support and spread the message of hope, happiness, and giving to those in need from all faiths and backgrounds

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-04	£91,033	£66,090	-	-
2024-05-04	£77,339	£57,944	-	-
2023-05-04	£39,722	£37,138	-	-
2022-05-04	£37,928	£29,838	-	-
2021-05-04	£30,911	£21,114	-	-

Trustees

Name	Role	Appointed
Deepak Parekh	Chair	2020-06-23
Kishen Pattani		2020-06-23
Rupinder Cheema		2020-06-23
Vaidehi Pattani		2020-06-23

THE DIWALI FOUNDATION

England & Wales - Charity number 1190061

Accounts

THE DIWALI FOUNDATION

Charity number: 1190061

FINANCIAL STATEMENTS

PERIOD TO 4 MAY 2025



Ferguson Maidment & Co



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Diwali Foundation

**On accounts for the year
ended**

4 May 2025

**Charity no
(if any)**

1190061

Set out on pages

3-6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 04/05/2025.

**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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

24th February 2026

Name:

Vivek Kapoor

**Relevant professional
qualification(s) or body
(if any):**

The Institute of Chartered Accountants in England and Wales (ICAEW).

Address:

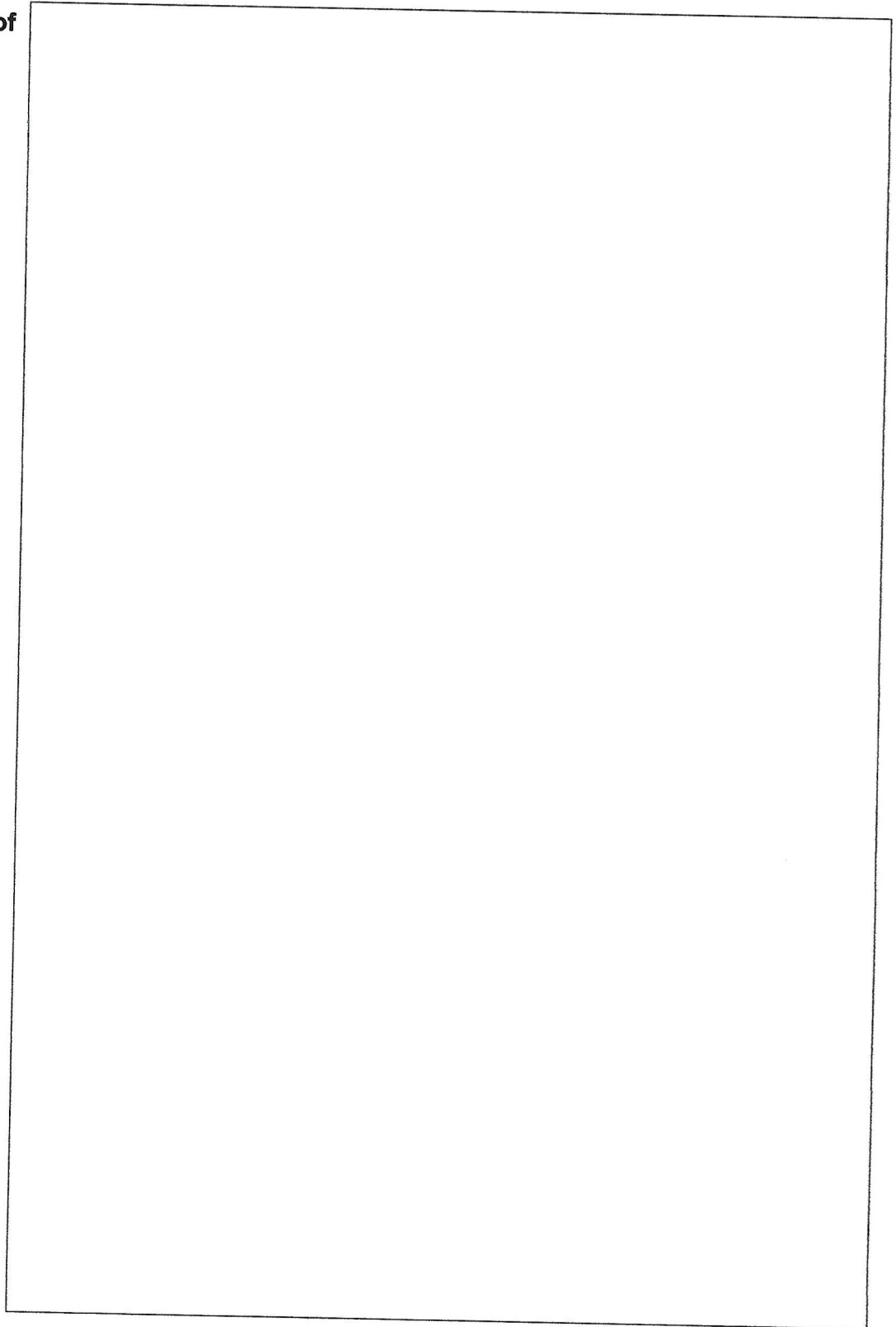
8th Floor,

167 Fleet Street

London EC4A 2EA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



THE DIWALI FOUNDATION

Statement of Financial Activities for the year ended 4 May 2025

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Opening balances		39,866	-	39,866	20,471
Income					
Donations		86,695	-	86,695	71,783
Gift aid		4,338	-	4,338	5,556
Total Income		91,033	-	91,033	77,339
Expenditure					
Food & Hampers		62,277	-	62,277	55,369
Computer and website costs		1,300	-	1,300	574
Managing & Administering charity		2,093	-	2,093	1,508
Accounting fees		420	-	420	493
Total Expenditure		66,090	-	66,090	57,944
(Deficit) / Surplus for the year		24,943	-	24,943	19,395
Closing Balance		64,809	-	64,809	39,866

THE DIWALI FOUNDATION

Balance Sheet as at 4 May 2025

	<i>Note</i>	2025	2024
		£	£
Assets			
Balance at bank		65,649	40,286
		<u>65,649</u>	<u>40,286</u>
Liabilities			
Creditors	1	840	420
		<u>840</u>	<u>420</u>
Net assets		<u><u>64,809</u></u>	<u><u>39,866</u></u>
Represented by:			
Unrestricted funds		64,809	39,866
Restricted funds		-	-
		<u>64,809</u>	<u>39,866</u>

These financial statements were approved by the Trustees and authorised for issue and are signed on their behalf by:



Chair

24th February 2026
Date

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2025

Note 1

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Note 2

Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from charitable activities is recognised when earned.
- income from other sources is recognised when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2025

Note 1
Creditors

	2025 £	2024 £
Accrual	840	420
	<u>840</u>	<u>420</u>

THE DIWALI FOUNDATION

England & Wales - Charity number 1190061

Accounts

THE DIWALI FOUNDATION

Charity number: 1190061

FINANCIAL STATEMENTS

PERIOD TO 4 MAY 2024



Ferguson Maidment & Co



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Diwali Foundation

**On accounts for the year
ended**

4 May 2024

**Charity no
(if any)**

1190061

Set out on pages

3-6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 4/05/2021.

**Responsibilities and
basis of report**

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I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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examiner's statement**

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- accounting records were not kept in accordance with section 130 of the Act or
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** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

25 February 2025

Name:

Vivek Kapoor

**Relevant professional
qualification(s) or body
(if any):**

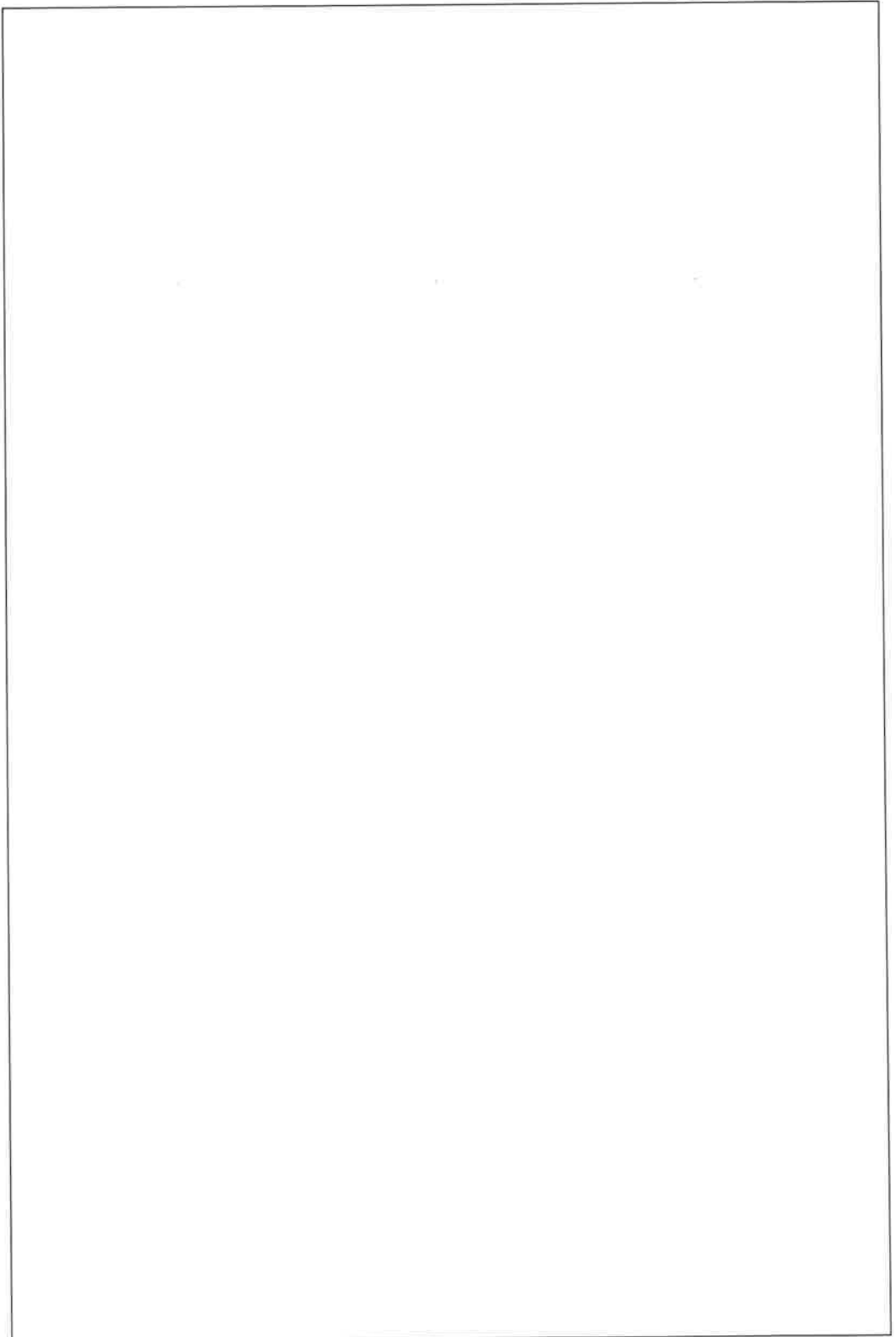
The Institute of Chartered Accountants in England and Wales (ICAEW).

Address:

8th Floor,
167 Fleet Street
London EC4A 2EA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



THE DIWALI FOUNDATION

Statement of Financial Activities for the year ended 4 May 2024


	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Opening balances		20,471	-	20,471	17,887
Income					
Donations		71,783	-	71,783	36,393
Gift aid		5,556	-	5,556	3,329
Total Income		77,339	-	77,339	39,722
Expenditure					
Food & Hampers		55,369	-	55,369	36,217
Computer and website costs		574	-	574	250
Managing & Administering charity		1,508	-	1,508	371
Accounting fees		493	-	493	300
Total Expenditure		57,944	-	57,944	37,138
(Deficit) / Surplus for the year		19,395	-	19,395	2,584
Closing Balance		39,866	-	39,866	20,471

THE DIWALI FOUNDATION

Balance Sheet as at 4 May 2024

	<i>Note</i>	2024	2023
		£	£
Assets			
Balance at bank		40,286	21,358
		<u>40,286</u>	<u>21,358</u>
Liabilities			
Creditors	1	420	887
		<u>420</u>	<u>887</u>
Net assets		<u>39,866</u>	<u>20,471</u>
Represented by:			
Unrestricted funds		39,866	20,471
Restricted funds		-	-
		<u>39,866</u>	<u>20,471</u>

These financial statements were approved by the Trustees and authorised for issue and are signed on their behalf by:



Chair

25th February 2025

Date

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2024

Note 1

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Note 2

Accounting Policies

Basis of preparation

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Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

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Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming Resources

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Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2024

Note 1 Creditors

	2024 £	2023 £
Accrual	420	887
	<u>420</u>	<u>887</u>

THE DIWALI FOUNDATION

England & Wales - Charity number 1190061

Accounts

THE DIWALI FOUNDATION

Charity number: 1190061

FINANCIAL STATEMENTS

PERIOD TO 4 MAY 2023



Ferguson Maidment & Co



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Diwali Foundation

**On accounts for the year
ended**

4 May 2023

**Charity no
(if any)**

1190061

Set out on pages

3-6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 4/05/2021.

**Responsibilities and
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**Independent
examiner's statement**

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- the accounts do not accord with the accounting records

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** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

4th March 2024

Name:

Vivek Kapoor

**Relevant professional
qualification(s) or body
(if any):**

The Institute of Chartered Accountants in England and Wales (ICAEW).

Address:

8th Floor,
167 Fleet Street
London EC4A 2EA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE DIWALI FOUNDATION

Statement of Financial Activities for the year ended 4 May 2023


	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Opening balances		17,887	-	17,887	9,797
Income					
Donations		36,393	-	36,393	33,863
Gift aid		3,329	-	3,329	4,065
Total Income		39,722	-	39,722	37,928
Expenditure					
Food & Hampers		36,217	-	36,217	28,527
Computer and website costs		250	-	250	250
Managing & Administering charity		371	-	371	641
Accounting fees		300	-	300	420
Total Expenditure		37,138	-	37,138	29,838
(Deficit) / Surplus for the year		2,584	-	2,584	8,090
Closing Balance		20,471	-	20,471	17,887

THE DIWALI FOUNDATION

Balance Sheet as at 4 May 2023

	<i>Note</i>	2023	2022
		£	£
Assets			
Balance at bank		21,358	18,727
		<u>21,358</u>	<u>18,727</u>
Liabilities			
Creditors	1	887	840
		<u>887</u>	<u>840</u>
Net assets		<u><u>20,471</u></u>	<u><u>17,887</u></u>
Represented by:			
Unrestricted funds		20,471	17,887
Restricted funds		-	-
		<u>20,471</u>	<u>17,887</u>

These financial statements were approved by the Trustees and authorised for issue and are signed on their behalf by:



Chair

4th March 2024

Date

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2023

Note 1

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Note 2

Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from charitable activities is recognised when earned.
- income from other sources is recognised when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2023

Note 1 Creditors

	2023 £	2022 £
Accrual	887	840
	<u>887</u>	<u>840</u>

THE DIWALI FOUNDATION

England & Wales - Charity number 1190061

Accounts

THE DIWALI FOUNDATION

Charity number: 1190061

FINANCIAL STATEMENTS

PERIOD TO 4 MAY 2022



Ferguson Maidment & Co



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Diwali Foundation

**On accounts for the year
ended**

4 May 2022 **Charity no
(if any)** 1190061

Set out on pages

3-6
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 4/05/2021.

**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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 27/02/2023

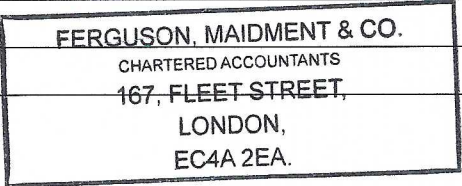
Name: Vivek Kapoor

**Relevant professional
qualification(s) or body
(if any):**

The Institute of Chartered Accountants in England and Wales (ICAEW).

Address:

8th Floor,
167 Fleet Street
London EC4A 2EA



Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE DIWALI FOUNDATION

Statement of Financial Activities for the year ended 4 May 2022

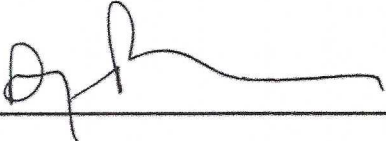
	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Opening balances		9,797	-	9,797	-
Income					
Donations		33,863	-	33,863	30,911
Gift aid		4,065	-	4,065	-
Total Income		37,928	-	37,928	30,911
Expenditure					
Food & Hampers		28,527	-	28,527	20,068
Computer and website costs		250	-	250	400
Managing & Administering charity		641	-	641	226
Accounting fees		420	-	420	420
Total Expenditure		29,838	-	29,838	21,114
(Deficit) / Surplus for the year		8,090	-	8,090	9,797
Closing Balance		17,887	-	17,887	9,797

THE DIWALI FOUNDATION

Balance Sheet as at 4 May 2022

	<i>Note</i>	2022	2021
		£	£
Assets			
Balance at bank		18,727	10,217
		<u>18,727</u>	<u>10,217</u>
Liabilities			
Creditors	1	840	420
		<u>840</u>	<u>420</u>
Net assets		<u>17,887</u>	<u>9,797</u>
Represented by:			
Unrestricted funds		17,887	9,797
Restricted funds		-	-
		<u>17,887</u>	<u>9,797</u>

These financial statements were approved by the Trustees and authorised for issue and are signed on their behalf by:


Chair

27/2/23
Date

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2022

Note 1

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

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Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

THE DIWALI FOUNDATION

Notes to the accounts For the year ended 4 May 2022

Note 1 Creditors

	2022 £	2021 £
Accrual	840	420
	<u>840</u>	<u>420</u>

THE DIWALI FOUNDATION

England & Wales - Charity number 1190061

Accounts

THE DIWALI FOUNDATION

Charity number: 1190061

FINANCIAL STATEMENTS

PERIOD TO 4 MAY 2021



Ferguson Maidment & Co



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name:
The Diwali Foundation

**On accounts for the year
ended**

4 May 2021	Charity no (if any)	1190061
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Set out on pages

3-6
(remember to include the page numbers of additional sheets)

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** Please delete the words in the brackets if they do not apply.*

Signed:  **Date:** 21-3-22

Name: Vivek Kapoor

Relevant professional qualification(s) or body (if any): The Institute of Chartered Accountants in England and Wales (ICAEW).

Address:

FERGUSON, MAIDMENT & CO. CHARTERED ACCOUNTANTS 167, FLEET STREET, LONDON, EC4A 2EA.

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THE DIWALI FOUNDATION

Statement of Financial Activities for the period ended 4 May 2021

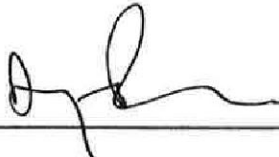
	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Opening balances		-	-	-
Income				
Grants		-	-	-
Donations		30,911	-	30,911
Total Income		30,911	-	30,911
Expenditure				
Food & Hampers		20,068	-	20,068
Computer and website costs		400	-	400
Managing & Administering charity		226	-	226
Accounting fees		420	-	420
Total Expenditure		21,114	-	21,114
(Deficit) / Surplus for the year		9,797	-	9,797
Closing Balance		9,797	-	9,797

THE DIWALI FOUNDATION

Balance Sheet at 4 May 2021

	<i>Note</i>	2021
		£
Assets		
Balance at bank		10,217
		10,217
Liabilities		
Creditors	1	420
		420
Net assets		9,797
Represented by:		
Unrestricted funds		9,797
Restricted funds		-
		9,797

These financial statements were approved by the Trustees and authorised for issue and are signed on their behalf by:


Chair

21/3/22
Date

THE DIWALI FOUNDATION

Notes to the accounts For the period ended 4 May 2021

Note 1

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Note 2

Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from charitable activities is recognised when earned.
- income from other sources is recognised when receivable.

Resources Expended

VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

THE DIWALI FOUNDATION

Notes to the accounts For the period ended 4 May 2021

Note 1

Creditors

	2021 £
Accountancy fees	<u>420</u>