

**Jain and Hindu Organ Donation Alliance**  
**Income and Expenditure Account**  
**Period from 22 September 2022 to 30 June 2023**



**Registered Charity Number: 1200476**

**Jain and Hindu Organ Donation Alliance**

**Jain and Hindu Organ Donation Alliance**  
**JAIN HINDU ORGAN DONATION ALLIANCE (JHOD)**

Registered Charity Number

1200476

Trustees

Kirit Modi - Chairman

Professor Sejal Saglani - Vice Chair

Prafula Shah - Secretary

Anup Mehta - Treasurer

Bharti Bhikha

Dr Pinky Kotecha

Manhar Mehta

Sina Patel

Address

22 Chestnut Avenue

Edgware

HA8 7RA

Bankers

Barclays

Leicester

LE87 2BB

Independent Examiner Accountants

Kesaria & Co. Ltd

Chartered Certified Accountants

44 Chapman Crescent

Kenton


Harrow

HA3 0TE

## **Jain Hindu Organ Donation Alliance**

### **Approval statement**

I approve the accounts which comprise the income and expenditure account, the statement of financial position and the related notes. I acknowledge my responsibility for the accounts including the appropriateness of the applicable financial reporting framework and for providing Kesaria & Co. Ltd with the information and explanations necessary for their compilation.



Mr. Anup Mehta

29 April 2024

## Independent Examiner's Report to the Trustees of Jain Hindu Organ Donation Alliance

I report on the accounts of the charity for the period ending 30 June 2023.

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees have elected for an independent examination instead of an audit in accordance with the Charities Act 2011. My responsibility is to examine the accounts under charity law and to state whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement:

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

2. to which, in my opinion, attention needs to be drawn in order to enable a proper understanding of the accounts to be reached.

*Kesaria & Co. Ltd*

Kesaria & Co. Ltd  
44 Chapman Crescent  
Kenton  
Harrow  
HA3 0TE

29 April 2024



**JAIN HINDU ORGAN DONATION ALLIANCE (JHOD)**  
**TRUSTEES 'ANNUAL REPORT**

**Income and Expenditure Account**  
**for the period ended 30 June 2023**

**Income**

	£
Grants from NHSBT	59,928
Donations	514
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	£60,442
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**Expenditure**

Events: Diwali Campaign	7,436
Events: Paryushan Campaign	31
Events: Deceased and living donation promotion	2,058
Production of promotion material	1,618
Admin support	2,230
Marketing, website, software and licenses	707
Accountancy fees	1,020
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	£15,100
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Surplus/(Deficit)	£45,342
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**JAIN HINDU ORGAN DONATION ALLIANCE (JHOD)  
TRUSTEES 'ANNUAL REPORT**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	£
Cash at bank and in hand	65,362
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	65,362
Creditors: amounts falling due within one year	(1,020)
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Surplus funds	£64,342
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Signed on behalf of the trustees



Mr. Anup Mehta

29 April 2024

**JAIN HINDU ORGAN DONATION ALLIANCE (JHOD)**  
**NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 30 JUNE 2023**

**1. PRINCIPAL ACCOUNTING POLICIES**

**a) Accounting Convention**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**b) Income Recognition**

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the Foundation has been notified in writing of both the amount and settlement date. In the event a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

**c) Expenditure Recognition**

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 settlement will be required, and the amount of the obligation can be measured reliably.

**d) Fund Accounting**

Funds held by the charity are:

**Unrestricted Funds**

These are funds which the trustees are free to use in accordance with the charitable objects.

**Restricted Funds**

These are funds which have been given for specific purposes.