

***Jain and Hindu Organ Donation
Alliance***

*Financial Statements for the year ended
30 June 2024*

Charitable incorporated organisation number

CE030253

Charity Registration Number

1200476

Registered Address

7 Glenwood Avenue
London
NW9 7PL

Bankers

Barclays
Commercial Banking
Leicester
LE87 2BB

Accountants

BMSL Accountancy & Tax Services Ltd
6th Floor, First Central 200
2 Lakeside Drive
London
NW10 7FQ

Trustees

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as trustees.

Prafula Shah (Chair)
Anup Chandulal Mehta
Professor Sejal Saglani
Bharti Bhikha (Appointed on 18/10/2024)
Dr Sunil Daga (Appointed on 21/09/2024)
Jay Patel (Appointed on 21/09/2024)

JAIN AND HINDU ORGAN DONATION ALLIANCE

Year Ended 30 June 2024

Report of the Trustees

The Trustees present their report together with the financial statements for the year ended 30 June 2024. The financial statements have been prepared in accordance with 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) Charities SORP (FRS 102) (effective 1 January 2019) - the Financial Reporting Standard applicable in The UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Structure, Governance and Management

Governing Document

Jain and Hindu Organ Donation Alliance is a charity, incorporated and registered as a charity on 26 September 2022 – charity No: 1200476. The charity was established and Constituted as a Charitable Incorporated Organisation (CIO) which established the objects and powers of the charity, whose only voting members are its Trustees.

Trustees' Appointment, Induction and Replacement

The number of Trustees shall not be less than three and not more than nine. The Board may appoint replacement or additional Trustees at any time. On appointment, new Trustees undertake an induction program including information about duties and responsibilities of Trustees. Under the provision set out in the Constitution, if the CIO is wound up, the Trustees have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The Constitution contains provisions for the disqualification or removal of a Trustee.

Board and Board Meetings

The Trustees of the Charity collectively constitute the Board. The Board is responsible for setting strategy, ensuring that there are the necessary financial, human and physical assets to meet those strategic aims; monitoring the performance of the Charity; overseeing risk management; and setting the Charity's values.

The Board meets bi-monthly to discuss the Charity's matters.

Risk Management

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and Principal Activities

The Charity's objectives are:

The relief of sickness and the preservation of health among people primarily belonging to the Jain and Hindu faiths within the United Kingdom through the education, public awareness and advocacy work for organ donation and transplantation, blood donation and stem cell donation.

Our principal activities include:

- Raising awareness of organ, stem cell and blood donation through public engagement activities, including online webinars, face to face events, attending festivals and events at temples/community centres across the UK
- Promoting the UK Organ Donor registration, encouraging more people from South Asian and Global Majority communities to register their decision
- Advocacy and campaigning for those awaiting transplants
- Collaborative working with stakeholders including Human Tissue Authority, NHS Blood & Transplant, hospitals and community organisations
- Recognising the work of those helping our cause by raising awareness, as donor families or medical professionals

Jain and Hindu Organ Donation Alliance

Year Ended 30 June 2024

- Encouraging volunteering for us as a rewarding (giving back) activity
- Raising awareness and health literacy levels among South Asian

Jain and Hindu Organ Donation Alliance is committed to working collaboratively with stakeholders, communities and medical professionals and raising awareness of organ, blood and stem cell donation in South Asian communities.

We continually monitor our progress and find ways of involving more and more people through volunteering, hosting events and working with us as community champions for this work. We strive to promote our work through our Mission: 'No one should die waiting for a transplant in our communities'

When we plan our activities for the year, we have considered the Commission's guidance on public benefit, and in particular the specific guidance on charities for the advancement of relief of sickness and preservation of health.

Achievements and Financial Review

Similar to last year, Jain and Hindu Organ Donation Alliance has successfully served the communities we work with.

We delivered the following throughout the year:

- A. Organised and attended 17 community events around England to help raise awareness of organ, blood and stem cell donation
- B. Conducted two online webinars to help 'bust the myths' about organ donation and answering important questions from the community
- C. Held an awards ceremony to recognise those involved in helping to raise awareness of organ, stem cell and blood donation

The results for the period are set out fully in the financial statements and reflect the continuing investment that we are making in terms of not only facilities but commitments in developing the activities of the Charity to ensure its future success.

Unrestricted grants and donations during the year amounted to £21,240 and we are most grateful of the grants and donations we have received including grants from NHS Blood & Transplant under its Community Grants Programme for deceased and living organ donation. Overall the net result for the year was an excess of expenditure over income of £27,381.

Reserves Policy

The Charity's intention is that there is sufficient free reserve to ensure that it can continue to meet fluctuations in receipts or payments, meet its short and long term liabilities. The Board assesses the Charity's medium-term cash flow and thereby its requirements for free income reserves on a regular basis during the period.

The unrestricted funds of the Charity are principally invested in the working capital that is used to deliver services in accordance with the objectives of the Charity.

The Charity has £36,961 of reserves at 30 June 2024 and the Trustees are comfortable with this level of reserves.

Plans for future Periods

Jain and Hindu Organ Donation Alliance will continue to reach out to more community groups across England and Wales to work collaboratively, and continue raising awareness of importance of organ, blood and stem cell donations.

We will organise regular online webinars to give access to those unable to join face to face events.

We will continue to work with and develop relationships with the medical professionals who can help us in our mission and answer complex medical questions at events/online engagement activities

We will continue building relationships with the statutory public health bodies including local authorities and NHS Trusts to work jointly and position the importance of organ, stem cell and blood donation on the public health agenda

We will continue to collaboratively explore ways to reduce health inequalities for those awaiting transplants from South Asian communities.

We will continue to advocate for those awaiting transplants raising awareness of positive benefits and transformative power of transplantation.

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Year Ended 30 June 2024

Trustees' Responsibilities in relation to the Financial Statements

The Charity Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and S477 of the Companies Act 2006. However, the Trustees have opted for an Independent Examiners Report.

Company Law requires the Trustees prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

Select suitable accounting policies and then apply them consistently;
Make sound judgments and estimates that are reasonable and prudent and;
Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

Trustees

The Trustees at the date the annual report and financial statements were approved were:

Prafula Shah
Anup Chandulal Mehta
Professor Sejal Saglani
Bharti Bhikha
Dr Sunil Daga
Jay Patel

Signed on behalf of the Charity's Trustees

Anup Chandulal Mehta

Anup Chandulal Mehta (Mar 27, 2025 12:06 GMT)

Date: 27/03/2025

Anup Chandulal Mehta

Jain and Hindu Organ Donation Alliance

Year Ended 30 June 2024

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

We report on the accounts for the year ended 30 June 2024 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and S477 of the Companies Act 2006. The charity's gross income doesn't exceed £500,000 but an independent examination is requested by the trustees. It is our responsibility to:

- Examine the accounts (under S145 of the 2011 Charities Act).
- To follow the procedures laid down in the General Directions given by the charity commission (under section 145(5)(b) of the 2011 Act), and
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with General Directions given by the charity commission. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present 'true and fair' view and the report is limited to those matters that set out in the statement below.

Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section s386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the s396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met:or
- 2) to which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

BMSL Accountancy Services Limited
6th Floor, First Central 200
2 Lakeside Drive
London
NW10 7FQ

Jain and Hindu Organ Donation Alliance

Statement Of Financial Activities (including Income & Expenditure Account) for the year ended 30 June 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	2023
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds:					
<i>Voluntary income</i>					
<i>Grants from NHSBT</i>		21,000	-	21,000	59,928
<i>Donations</i>		240	-	240	514
<i>Activities from generating funds</i>					
Total incoming resources		21,240	-	21,240	60,442
Resources expended					
Charitable activities	1	48,021	-	29,021	14,080
Governance costs	2	600	-	600	1,020
Operating surplus					-
Total resources expended		48,621	-	29,621	15,100
Net (outgoing)/incoming resources		(27,381)	-	(27,381)	45,342
Total funds brought forward		64,342	-	64,342	19,000
Total funds carried forward	7	36,961	-	36,961	64,342

There were no recognised gains or losses other than the surplus for the current year or previous period.

Incoming resources and resources expended derived from continuing activities.

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Balance Sheet as at 30 June 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets			-		-
Current Assets					
Debtors			-		-
Cash at bank and in hand		38,581		65,362	
		<u>38,581</u>		<u>65,362</u>	
Creditors: amounts falling due within one year	6	<u>1,620</u>		<u>1,020</u>	
Net current assets			36,961		64,342
Net Assets	7		<u>36,961</u>		<u>64,342</u>
Unrestricted funds		<u>36,961</u>		<u>64,342</u>	
Total funds			<u>36,961</u>		<u>64,342</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under Section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with Section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provision in Part 15 of the Companies Act 2006 applicable to companies subject to the small Companies regime.

Approved by the Board
On

Anup Chandulal Mehta

Anup Chandulal Mehta (Mar 27, 2025 12:06 GMT)

27/03/2025

Trustee

Jain and Hindu Organ Donation Alliance

Accounting Policies

Year ended 30 June 2024

The financial statements have been prepared in accordance with 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 (FRS102), Charities SORP (FRS102) (effective 1 January 2019), 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.

The following are the principal accounting policies for the period.

a) **Basis of Preparation**

The financial statements have been prepared under the historical cost convention and on a going concern basis.

b) **Funds**

Unrestricted general funds are expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

c) **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 charity has been notified in writing of both the amount of settlement date. In the event of 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 with 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.

d) **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.

Expenditure is classified using the headings as recommended by SORP. The direct costs of providing services to members are categorised as charitable activities. Support costs are the indirect costs incurred in supporting the charitable activities. Governance costs comprise the expenditure associated with the strategic management of the Charity and compliance with constitutional and statutory requirements.

e) **Depreciation**

Depreciation on tangible fixed assets is calculated on a straight line basis to write down the cost over their expected useful economic lives. The applicable periods are:

Plant & Machinery	-	3 years
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f) **Fund Accounting**

Unrestricted funds represent funds which the trustees are free to use in accordance with the charitable objects. Restricted funds represent funds that have been given for specific purposes.

Jain and Hindu Organ Donation Alliance

Notes to the Financial Statements

Year ended 30 June 2024

1 Charitable activities

	Direct Activities 2024 £	Support Costs 2024 £	Total 2024 £	Total 2023 £
Stationary	595	-	595	-
Admin Support	6,853	-	6,853	2,230
Insurance	83	-	83	-
Events and Campaign	6,107	-	456	9,525
Marketing, website, software and licenses	2,746	-	2,471	2,325
Membership Fees	200	-	200	-
Donations Given	12,434	-	12,434	-
Postage	3	-	3	-
Donation refunded	19,000	-	-	-
	<u>48,021</u>	<u>-</u>	<u>48,021</u>	<u>14,080</u>

2 Governance costs

	2024 £	2023 £
Accountancy fee	600	1,020

3 Operating surplus

	2024 £	2023 £
This is stated after charging:		
Depreciation on tangible fixed assets:		
On owned assets	-	-
Property operating lease rentals	-	-

4 Trustees

	2024 £	2023 £
There were no fees paid to the trustees	-	-

5 Tax on surplus on ordinary activities

The company has a charity status and is not subject to tax because its charitable activities are exempt from tax.

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,620	1,020

Jain and Hindu Organ Donation Alliance

Notes to the Financial Statements

Year ended 30 June 2024

7 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current assets	38,581	-	38,581
Current liabilities	(1,620)	-	(1,620)
	<hr/> 36,961	<hr/> -	<hr/> 36,961

8 Transactions with Trustees

There were no transactions with the Trustees.

9 Contingent liability

The Charity has no contingent liability at the year end.