

# **THE GANDHI FOUNDATION**

## **FINANCIAL STATEMENTS INCORPORATING THE TRUSTEES' ANNUAL REPORT**

**AS AT 31 DECEMBER 2023**

**Registered Charity Number 292629**

# THE GANDHI FOUNDATION

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# THE GANDHI FOUNDATION

## FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

### GENERAL INFORMATION

<b>President</b>	Lord Bhikhu Parekh
<b>Patrons</b>	Navnit Dholakia Denis Halliday Diana Schumacher Mark Tully Baroness Sandip Verma
<b>Trustees</b>	Mark Hoda Omar Hayat George Paxton Trevor Lewis
<b>Independent Examiner</b>	Mr D Weeden FCA Hamilton-Eddy and Co. Chartered Accountants 39 Tamworth Road Croydon Surrey CR0 1XU
<b>Registered Office</b>	Kingsley Hall Powis Road London E3 3HJ
<b>Contact</b>	E-mail: <a href="mailto:contact@gandhifoundation.org">contact@gandhifoundation.org</a> Website: <a href="http://www.gandhifoundation.org">www.gandhifoundation.org</a>

# **THE GANDHI FOUNDATION**

## **FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023**

### **Statement of Trustees' Responsibilities.**

Charity law requires the Trustees to prepare receipts and payments account and statement of assets and liabilities for each financial year. These should properly present the charity's receipts and payments for the year, together with its assets and liabilities at the end of the period. It should adequately distinguish any material special trust or other restricted fund of the charity. In preparing these financial statements the Governors are required to:-

- a) select suitable accounting policies and apply them consistently,
- b) make judgements and estimates that are reasonable and prudent,
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by the Charities and Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records, that disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with,  
the charity's governing document,  
applicable Accounting Standards and Statements of Recommended Practice and  
the regulations made under the Charities Act 2011

The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

# **THE GANDHI FOUNDATION**

## **FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023**

### **Trustees' Annual Report**

#### **About The Gandhi Foundation**

The purpose of the Foundation is to promote knowledge about the life and teaching of Gandhi and to relate it to some of the major challenges and conflicts of our time such as social injustice, poverty, discrimination, destruction of the environment, the arms race and war. Gandhi's advocating of non-violent approaches to conflict are valued and promoted. On 15 June 2007, the United Nations General Assembly voted to establish Gandhi's date of birth, 2 October, as the International Day of Non-Violence.

The Gandhi Foundation was set up at a meeting in October 1983, following Richard Attenborough's film "Gandhi" and the renewed interest that it aroused. The Foundation has no full-time staff, but is administered by the Executive Committee whose members take forward the purpose of the Foundation through its ongoing projects. All Gandhi Foundation Friends are encouraged to become involved in areas that are of particular interest to them.

#### **Multi Faith Celebration**

On 21st January, the Gandhi Foundation once again held its Multi Faith Celebration at Golders Green Unitarian Church. Especial thanks were given to Saara Majid for organising many of the performances through her extensive network and to Jane Sill for co-ordinating the event. A wide range of interfaith prayers and contributions were welcomed, along with a rich offering of global music and song on the theme, 'Caring for the Planet: Caring for Humanity'. The event was well attended and enjoyed, with a number travelling long distances to attend. Light refreshments were offered. The event was live streamed to enable a wider attendance.

#### **Gandhi Foundation International Peace Award**

The Peace Award for 2023 was awarded to Ben Parkinson of Chrysalis Uganda, 'The Butterfly Project' which offers support and training to young social entrepreneurs recruited from those with disadvantaged backgrounds. Further details from <http://chrysalisuganda.wordpress.com>. The award ceremony was postponed until next year because the recipient was out of the country working on his project.

#### **Gandhi Foundation Annual Lecture/Threads of Change exhibition**

This took place on Thursday, 19th October at The Nehru Centre. The actor, Paul Bazely, who played Gandhi in the acclaimed production of 'The Father & The Assassin' at the National Theatre, spoke at length about his role and how his life had been deeply inspired by Gandhi. Asha, a friend of the GF, had taught Paul how to spin for the production and appeared as backdrop to the lecture, spinning. The event was very well attended and a lively Q&A. The Centre also hosted a colourful and inspiring display of khadi, Threads of Change, as part of an event supported by the GF in collaboration with Khadi London and young designers/entrepreneurs. A number of leading experts in the field gave talks and workshops which were very well attended, attracting a young and vibrant audience.

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### **Sierra Leone Dental Project**

Omar Hayat has continued to update the project initiated by his wife, bringing essential dental services to rural areas of the country. Details on the GF website.

### **Changes to Posts**

Very sadly, Graham Davey passed away very suddenly in April. Omar Hayat kindly took over his work preparing the accounts. Our Patron, Martin Polden, also sadly passed.

### **Appointment of a part time Development Worker**

It was agreed to advertise for a part time worker, on a 6 month trial basis to support the work of the Foundation, posting on social media, updating the GF website and developing links with the local community at Kingsley Hall with a particular emphasis on involving young people. The post would start early in 2024.

### **Attendance at Events**

The Chair, Trustees and members of the Executive Committee attended a number of events on behalf of GF during the course of the year, including Multifaith events, the annual gatherings at Tavistock Square and Parliament Square, as well as events organised by other organisations, eg Action Village India, Lepra and a tree planting in memory of Bruce Kent. GF also co-hosted a school visit to Kingsley Hall, offering guided tours to the small room where Gandhi had stayed, and answering questions relating to Gandhi from the children during a day long event..

### **Membership and the Gandhi Way**

The membership numbers remained fairly stable between 150-170 with plans to increase membership with the help of the new part time worker with possible additional benefits such as Khadi products and invitations to special events., Members receive copies of the Gandhi Way which is published quarterly, edited by George Paxton. The magazine is also circulated on line to around 50 people, including subscribers overseas.

**Signed:-..... Date: 28 October 2024**

**Mark Hoda  
For the Trustees.**

# THE GANDHI FOUNDATION

## FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

### Independent Examiner's report to the Trustees of The Gandhi Foundation

I report on the accounts of the Foundation for the year ended 31<sup>st</sup> December 2023, which are set out on pages 6 and 7.

### Respective Responsibilities of Trustees and Examiner.

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report.

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, 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:

- which gives me reasonable to believe that, in any material respect, the requirements
  - (a) to keep accounting records in accordance with s.130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act and the regulations made thereunder have not been met;
- or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr D. Weeden FCA**  
**Hamilton-Eddy & Co.**  
**Chartered Accountant**

**Date: 28 October 2024**

# **THE GANDHI FOUNDATION**

## **FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023**

### **Independent Examiner's report to the Trustees of The Gandhi Foundation**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023, which are set out on pages 6 to 8.

#### **Respective Responsibilities of Trustees and Examiner.**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report.**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, 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:

- which gives me reasonable to believe that, in any material respect, the requirements
  - (c) to keep accounting records in accordance with s.130 of the 2011 Act; and
  - (d) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act and the regulations made thereunder have not been met;
- or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr D. Weeden FCA  
Hamilton-Eddy & Co.  
Chartered Accountant**

**Date: 28 October 2024**

# THE GANDHI FOUNDATION

## FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

### Receipts and Payments Account

	2023	2022
	£	£
<b>Income Receipts</b>		
Subscriptions and Donations	2,247	2,369
Legacy Received	57,715	-
Bank Deposit Interest (gross)	592	50
<b>Total Receipts</b>	<b><u>£60,554</u></b>	<b><u>£2,419</u></b>
<b>Payments</b>		
Charitable Expenditure		
Kingsley Hall	-	1,560
Hillingdon & Golders Green	577	1,173
Network 4 Peace	40	40
J Rowley Book	-	545
Dental Project		520
	<u>617</u>	<u>3,838</u>
<b>Governance and Administration.</b>		
Design and Marketing	305	720
Independent Examiner's Fee	-	-
GF & MFC Expenses	482	318
Furnells	118	-
Bank charges	14	13
	<u>919</u>	<u>1,051</u>
<b>Total Payments</b>	<b><u>£1,536</u></b>	<b><u>£4,889</u></b>
<b>Net Receipts/(Expenditure) for the year</b>	<b>59,018</b>	<b>(2,470)</b>
<b>Bank Balance at 31 December 2022</b>	<b>38,999</b>	<b>41,469</b>
<b>Bank Balance at 31 December 2023</b>	<b><u>£98,017</u></b>	<b><u>£38,999</u></b>

# THE GANDHI FOUNDATION

## FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

### Statement of Assets and Liabilities.

	2023	2022
<b>Monetary Assets</b>		
Bank Deposit Account– CO-OP	96,447	38,140
Bank Current Account– CO-OP	1,254	323
Bank Current Account – Paypal	316	536
<b>Total Liquid Funds</b>	<b>98,017</b>	<b>38,999</b>

### Investments:

Investments in direct holding by The Gandhi Foundation.

Nominal Value	2023 Market Value £	2022 Market Value £
<b>Units</b>		
2,000 Columbia Threadneedle Investment	16,272	15,276
- Responsible Global Equity Fund 1 Inc		

### Liabilities:

	2023	2022
	£	£
<b>Independent Examiner's Fee (Inc. VAT @ 20%)</b>	<b>300</b>	<b>-</b>

Signed:-..... Date: 28 October 2024

**Omar Hayat**  
**For the Trustees.**

# **THE GANDHI FOUNDATION**

## **FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023**

### **Notes to the Accounts and Annual report.**

#### **1. Accounting Policies**

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom.

#### **2. Basis of Preparation**

These accounts have been prepared in accordance with the Statement of Recommended Practice Accounting by Charities (SORP 2005). The accounts are prepared on the receipts and payments basis.

#### **3. Governance and Administration.**

No remuneration was paid to any of the Trustees.

The Charity has no employees; no provision is made for salaries or pensions.