

# MARUTI TRUST

England & Wales · Charity number 294436

## Details

|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | "MARUTI TRUST"                                          |
| Status      | Registered                                              |
| Legal form  | Other                                                   |
| Registered  | 1986-05-16                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                            |
|---------|----------------------------------------------------------------------------|
| Address | 39 Wardens Walk<br>Leicester Forest East<br>Leicester<br>LE3 3GG           |
| Phone   | 01162220073                                                                |
| Email   | <a href="mailto:bachu.kotecha@ntlworld.com">bachu.kotecha@ntlworld.com</a> |

## Activities

**Objects:** (I) TO PROVIDE HELP FOR THE RELIEF OF THE POOR AND IN PARTICULAR PERSONS IN CONDITIONS OF NEED AS A RESULT OF NATURAL CALAMITIES AND DISASTERS SUCH AS FLOODS, DROUGHTS, EARTHQUAKES, ETC. (II) TO PROVIDE HELP FOR THE RELIEF OF WAR ORPHANS NATIONALLY AND INTERNATIONALLY. (III) TO PROMOTE AND PROVIDE HELP FOR THE ADVANCEMENT OF HEALTH AND EDUCATION AND IN PARTICULAR AMONGST THE NEEDY CHILDREN IN THE THIRD WORLD COUNTRIES. (IV) TO PROVIDE HELP FOR OTHER PURPOSES BENEFICIAL TO OLD AGED, DISABLED PEOPLE AND FOR THE PROTECTION OF HEALTH, ANIMALS AND ENVIRONMENT FROM DISEASES AND CALAMITIES.

**Activities:** We provide health services to poor, needy and suffering people. We promote education and prepare poor and needy people for jobs. We provide meals to 100,000 poor and hungry people. We provide hospital care for over half a million poor and suffering people with eye problems and crippled people. We promote education. We train crippled people for IT, TV, Mobile phone and Radio repairing for jobs.

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONALLY AND OVERSEAS
- India
- Nepal
- Uganda

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £65,572 | £55,514     | -      | -         |
| 2024-03-31 | £25,023 | £16,693     | -      | -         |
| 2023-03-31 | £36,564 | £28,396     | -      | -         |
| 2022-03-31 | £20,527 | £18,149     | -      | -         |
| 2021-03-31 | £30,773 | £43,532     | -      | -         |

## Trustees

| Name              | Role | Appointed  |
|-------------------|------|------------|
| BACHU KOTECHA     |      | 2015-04-21 |
| KALPNA PANCHMATIA |      |            |
| RANJAN PATEL      |      |            |

MARUTI TRUST

England & Wales - Charity number 294436

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# Accounts

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**Maruti Trust**  
**Annual Report & Accounts**  
**31 March 2025**

Charity Registration Number: 294436

## **Maruti Trust Charity Information**

**Charity number**  
294436

### **Board of Trustees**

Mr Bachu Kotecha  
Mrs Ranjanben C Patel  
Dr Amit Kumar  
Mrs Kalpna Panchmatia

### **The Charity Administrators**

Dr Shivam Kotecha (Hon. Chairman)  
Mrs Ranjanben Patel ( Hon. Vice Chairman)  
Mr Bachu Kotecha ( Hon. Secretary)  
Mr Amratlal Devani (Hon. Assistant Secretary)  
Mrs Kalpna Panchmatia (Hon. Treasurer)  
Mrs Naina J Cazot (Hon. Assistant Treasurer)

### **Bankers**

Santander Plc  
Punjab National Bank  
State Bank Of India UK Ltd

### **Honorary Independent Examiner**

Mr Amit Kanani  
Burleys Leicester Limited  
Chartered Certified Accountants  
9 Gower Street  
Leicester  
LE1 3LJ

### **Administrative Offices**

39 Warden Walk  
Leicester Forest East  
Leicester  
LE3 3GG

## **Maruti Trust**

### **Trustees' Annual Report For the year ended 31 March 2025**

The trustees present their annual report and the financial statements for the year ended 31 March 2025. The financial statements have been presented in accordance with the accounting policies set out in page 7 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 Charities Act 2011 and the provisions of the trust deed. 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other

#### **Objectives and activities for the public benefit**

Maruti Trust is a registered charity and is constituted by Deed of Trust. The object of the charity is to provide help for the relief of poor, orphans, old aged, disabled, promotion of education and health care for such people. Over the years, the trust has been involved in various relief efforts for drought, famine, flood, earth quake and other natural disasters.

#### **Achievements and performance of the Trust**

- 13 outreach eye camps were performed to provide service to 2998 people with eye problems in rural areas of UP, MP, Rajasthan and Gujarat. Total of 540 cataract operations were performed to restore eye sights of poor.
- The 1,166 bed wards for Eye Hospital in Chitrakoot, provided care and services to around 280,000 people this year.
- In Chitrakoot, Maruti Trust ophthalmic out-patient department, provided care and services to over 275,300 people in 2024/2025.

## **Maruti Trust**

### **Trustees' Annual Report**

#### **For the year ended 31 March 2025**

- Maruti Trust's General Medical OPD provided services to 209,800 patients during the year 2024/2025.
- Some 12,800 eye operations were performed in our ultra-modern operation theatre we donated to the Chitrakoot Eye Hospital.
- During April, August and September we served 90,800 good meals to poor and needy people in Virnagar, and Chitrakoot.
- We donated 2nd Dialysis machine in Jamnagar Hospital for free treatments.
- As usual we distributed jumpers to poor children and blankets to aged women in rural Rajasthan during cold climate.

#### Other notable events during the year were:

- 2 ultra-modern operation theatres in General hospital are completed and fully functional.
- Maruti Maternity Hospital is providing care to 125,000 people.

The Trustees are satisfied with the financial position of the Trust to ensure the continued activities of the Trust and to achieve its objectives. The reserves of the Trust at the end of the year look healthy and may appear more than adequate as we must safeguard decline of funding for 2025/2026 onwards as per Charity Commission's survey and cost of living crisis.

Mr Bachu Kotecha  
Signed on behalf of the Board of Trustees &  
the Charity Administrators

23 October 2025

## **Maruti Trust**

### **Independent examiner's report to the Trustees on the accounts of Maruti Trust for the year ended 31 March 2025**

I report on the financial statements of the Maruti Trust for the year ended 31st March 2025 which are set out on pages 5 to 8.

#### **Respective responsibilities of trustees and examiner**

As described on page 2, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

It is my responsibility to:-

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

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement, report and opinion**

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 2011 Act; 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 should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr A D Kanani FCCA**  
**Burleys Leicester Limited**  
**Chartered Certified Accountants**  
9 Gower Street  
Leicester  
LE1 3LJ

23 October 2025

**Maruti Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

|                                                 | Notes | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------------------------|-------|-----------------------------|-----------------------------|
| <b><u>Incoming resources</u></b>                |       |                             |                             |
| <i>Incoming resources from generated funds:</i> |       |                             |                             |
| Voluntary income : Donations                    | 4(a)  | 60,677                      | 23,831                      |
| Interest receivable                             | 4(b)  | 4,895                       | 1,192                       |
| <b>Total incoming resources</b>                 |       | <u>65,572</u>               | <u>25,023</u>               |
| <b><u>Resources expended</u></b>                |       |                             |                             |
| <i>Direct charitable expenditure :</i>          |       |                             |                             |
| Grants and donations paid                       | 4(c)  | 44,375                      | 3,100                       |
| Charitable activities                           | 4(d)  | 9,790                       | 12,300                      |
| Management and administration                   | 4(e)  | 1,349                       | 1,293                       |
| <b>Total resources expended</b>                 |       | <u>55,514</u>               | <u>16,693</u>               |
| <b>Net incoming resources</b>                   |       | 10,058                      | 8,330                       |
| Total funds brought forward                     |       | 181,806                     | 173,476                     |
| <b>Total funds carried forward</b>              |       | <u>191,864</u>              | <u>181,806</u>              |

**All funds are unrestricted**

The annexed notes form part of the financial statements

**Maruti Trust**  
**Balance Sheet**  
**as at 31 March 2025**

|                                | Notes | 2025<br>£      | 2024<br>£      |
|--------------------------------|-------|----------------|----------------|
| <b>Current assets</b>          |       |                |                |
| Bank/building society balances |       | <u>191,863</u> | <u>183,806</u> |
| <b>Current liabilities</b>     |       |                |                |
| Other liabilities              |       | <u>-</u>       | <u>2,000</u>   |
| <b>Net current assets</b>      |       | 191,863        | 181,806        |
| <b>Net assets</b>              |       | <u>191,863</u> | <u>181,806</u> |
| <b>Represented by:</b>         |       |                |                |
| Unrestricted funds             |       | <u>191,864</u> | <u>181,806</u> |

The financial statements on pages 4 to 8 were approved by the trustees on 23rd October 2025 and signed on their behalf by:

Mr B Kotecha  
Trustee

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Summary of significant accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 Taxation**

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**3 Related party transactions**

None of the trustees were paid any remuneration or expenses by the charity during the year (2024 - None).

**4 Analysis of Charitable Income and expenditure**

|                                               | <b>2025</b>   | <b>2024</b>   |
|-----------------------------------------------|---------------|---------------|
|                                               | <b>£</b>      | <b>£</b>      |
| <b>(a) Voluntary income : Donations</b>       |               |               |
| Gift aid donations                            | 24,316        | 16,343        |
| Tax rebate                                    | 8,330         | 6,253         |
| Other donations                               | 28,031        | 1,235         |
|                                               | <u>60,677</u> | <u>23,831</u> |
| <b>(b) Interest receivable</b>                |               |               |
| Bank deposit interest                         | <u>4,895</u>  | <u>1,192</u>  |
| <b>(c) Grants and donations paid</b>          |               |               |
| Trauma Unit at SSST Chitrakoot                | 25,000        | -             |
| Other donations                               | 19,375        | 3,100         |
|                                               | <u>44,375</u> | <u>3,100</u>  |
| <b>(d) Payments for Charitable activities</b> |               |               |
| Medical and eye camps                         | 3,000         | 8,700         |
| Food camps                                    | 6,500         | 3,300         |
| Clothing and blankets                         | 290           | 300           |
|                                               | <u>9,790</u>  | <u>12,300</u> |
| <b>(e) Management and administration</b>      |               |               |
| Travel and subsistence                        | 1,060         | 1,090         |
| Postage, stationery and printing              | 289           | 203           |
|                                               | <u>1,349</u>  | <u>1,293</u>  |

MARUTI TRUST

England & Wales - Charity number 294436

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# Accounts

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**Maruti Trust**  
**Annual Report & Accounts**  
**31 March 2024**

Charity Registration Number: 294436

## **Maruti Trust Charity Information**

**Charity number**  
294436

**Board of Trustees**  
Mr Bachu Kotecha  
Mrs Ranjanben C Patel  
Dr Amit Kumar  
Mrs Kalpna Panchmatia

**The Charity Administrators**  
Dr Shivam Kotecha (Hon. Chairman)  
Mr Amratlal Devani ( Hon. Vice Chairman)  
Mr Bachu Kotecha ( Hon. Secretary)  
Mrs Ranjanben Patel (Hon. Assistant Secretary)  
Mrs Kalpna Panchmatia (Hon. Treasurer)  
Mrs Naina J Cazot (Hon. Assistant Treasurer)

**Bankers**  
Santander Plc  
Punjab National Bank  
State Bank Of India UK Ltd

**Honorary Independent Examiner**  
Mr Amit Kanani  
Burleys Leicester Limited  
Chartered Certified Accountants  
9 Gower Street  
Leicester  
LE1 3LJ

**Administrative Offices**  
39 Warden Walk  
Leicester Forest East  
Leicester  
LE3 3GG

## **Maruti Trust**

### **Trustees' Annual Report**

#### **For the year ended 31 March 2024**

The trustees present their annual report and the financial statements for the year ended 31 March 2024. The financial statements have been presented in accordance with the accounting policies set out in page 7 and 8 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 Charities Act 2011 and the provisions of the trust deed. 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other

#### **Objectives and activities for the public benefit**

Maruti Trust is a registered charity and is constituted by Deed of Trust. The object of the charity is to provide help for the relief of poor, orphans, old aged, disabled, promotion of education and health care for such people. Over the years, the trust has been involved in various relief efforts for drought, famine, flood, earth quake and other natural disasters.

#### **Achievements and performance of the Trust**

- 13 outreach eye camps were performed to provide service to 2959 people with eye problems in rural areas of UP, MP, Rajasthan and Gujarat. Total of 490 cataract operations were performed to restore eye sights of poor.
- The 1,166 bed wards for Eye Hospital in Chitrakoot, provided care and services to around 282,000 people this year.
- In Chitrakoot, Maruti Trust ophthalmic out-patient department, provided care and services to over 295,000 people in 2023/2024.

## **Maruti Trust**

### **Trustees' Annual Report**

#### **For the year ended 31 March 2024**

- Maruti Trust's General Medical OPD provided services to 209,600 patients during the year 2023/2024.
- Some 11,400 eye operations were performed in our ultra-modern operation theatre we donated to the Chitrakoot Eye Hospital.
- During April, August and September we served 97,400 good meals to poor and needy people in Virnagar, and Chitrakoot.
- As usual we distributed jumpers to poor children and blankets to aged women in rural Rajasthan during cold climate.

#### Other notable events during the year were:

- 2 ultra-modern operation theatres in General hospital are completed and fully functional.
- Maruti Maternity Hospital is providing care to 120,000 people.

The Trustees are satisfied with the financial position of the Trust to ensure the continued activities of the Trust and to achieve its objectives. The reserves of the Trust at the end of the year look healthy and may appear more than adequate as we must safeguard decline of funding for 2024/2025 onwards as per Charity Commission's survey and cost of living crisis.

Mr Bachu Kotecha  
Signed on behalf of the Board of Trustees &  
the Charity Administrators

11 October 2024

## **Maruti Trust**

### **Independent examiner's report to the Trustees on the accounts of Maruti Trust for the year ended 31 March 2024**

I report on the financial statements of the Maruti Trust for the year ended 31st March 2024 which are set out on pages 5 to 8.

#### **Respective responsibilities of trustees and examiner**

As described on page 2, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

It is my responsibility to:-

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

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement, report and opinion**

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 2011 Act; 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 should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr A D Kanani FCCA**  
**Burleys Leicester Limited**  
**Chartered Certified Accountants**  
9 Gower Street  
Leicester  
LE1 3LJ

11 October 2024

**Maruti Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

|                                                 | Notes | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------------------|-------|-----------------------------|-----------------------------|
| <b><u>Incoming resources</u></b>                |       |                             |                             |
| <i>Incoming resources from generated funds:</i> |       |                             |                             |
| Voluntary income : Donations                    | 4(a)  | 23,831                      | 32,612                      |
| Interest receivable                             | 4(b)  | 1,192                       | 3,952                       |
| <b>Total incoming resources</b>                 |       | <u>25,023</u>               | <u>36,564</u>               |
| <b><u>Resources expended</u></b>                |       |                             |                             |
| <i>Direct charitable expenditure :</i>          |       |                             |                             |
| Grants and donations paid                       | 4(c)  | 3,100                       | 15,974                      |
| Charitable activities                           | 4(d)  | 12,300                      | 10,863                      |
| Management and administration                   | 4(e)  | 1,293                       | 1,559                       |
| <b>Total resources expended</b>                 |       | <u>16,693</u>               | <u>28,396</u>               |
| <b>Net incoming resources</b>                   |       | 8,330                       | 8,168                       |
| Total funds brought forward                     |       | 173,475                     | 165,307                     |
| <b>Total funds carried forward</b>              |       | <u>181,805</u>              | <u>173,475</u>              |
| <b>All funds are unrestricted</b>               |       |                             |                             |

The annexed notes form part of the financial statements

**Maruti Trust**  
**Balance Sheet**  
**as at 31 March 2024**

|                                | Notes          | 2024<br>£      | 2023<br>£      |
|--------------------------------|----------------|----------------|----------------|
| <b>Current assets</b>          |                |                |                |
| Bank/building society balances | <u>183,806</u> | <u>173,475</u> |                |
| <b>Current liabilities</b>     |                |                |                |
| Other liabilities              | <u>2,000</u>   | <u>-</u>       |                |
| <b>Net current assets</b>      |                | 181,806        | 173,475        |
| <b>Net assets</b>              |                | <u>181,806</u> | <u>173,475</u> |
| <b>Represented by:</b>         |                |                |                |
| Unrestricted funds             |                | <u>181,805</u> | <u>173,475</u> |

The financial statements on pages 4 to 8 were approved by the trustees on 11th October 2024 and signed on their behalf by:

Mr B Kotecha  
Trustee

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**1 Summary of significant accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 Taxation**

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**3 Related party transactions**

None of the trustees were paid any remuneration or expenses by the charity during the year (2023 - None).

**4 Analysis of Charitable Income and expenditure**

|                                               | <b>2024</b>   | <b>2023</b>   |
|-----------------------------------------------|---------------|---------------|
|                                               | <b>£</b>      | <b>£</b>      |
| <b>(a) Voluntary income : Donations</b>       |               |               |
| Gift aid donations                            | 16,343        | 28,286        |
| Tax rebate                                    | 6,253         | 2,444         |
| Other donations                               | 1,235         | 1,882         |
|                                               | <u>23,831</u> | <u>32,612</u> |
| <b>(b) Interest receivable</b>                |               |               |
| Bank deposit interest                         | <u>1,192</u>  | <u>3,952</u>  |
| <b>(c) Grants and donations paid</b>          |               |               |
| Other donations                               | 3,100         | 15,164        |
| Maruti Maternity Hospital                     | -             | 310           |
| Maruti Trust Ambulance                        | -             | -             |
| School Projects                               | -             | 500           |
|                                               | <u>3,100</u>  | <u>15,974</u> |
| <b>(d) Payments for Charitable activities</b> |               |               |
| Medical and eye camps                         | 8,700         | 7,062         |
| Food camps                                    | 3,300         | 3,170         |
| Clothing and blankets                         | 300           | 631           |
|                                               | <u>12,300</u> | <u>10,863</u> |
| <b>(e) Management and administration</b>      |               |               |
| Travel and subsistence                        | 1,090         | 1,390         |
| Postage, stationery and printing              | 203           | 121           |
| Bank charges & translation differences        | -             | 48            |
|                                               | <u>1,293</u>  | <u>1,559</u>  |

MARUTI TRUST

England & Wales - Charity number 294436

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# Accounts

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**Maruti Trust**  
**Annual Report & Accounts**  
**31 March 2023**

Charity Registration Number: 294436

## **Maruti Trust Charity Information**

**Charity number**  
294436

### **Board of Trustees**

Mr Bachu Kotecha  
Mrs Ranjanben C Patel  
Dr Amit Kumar  
Mrs Kalpna Panchmatia

### **The Charity Administrators**

Mrs Ranjanben C Patel (Hon. Chairman)  
Mr Amratlal Devani ( Hon. Vice Chairman)  
Mr Bachu Kotecha ( Hon. Secretary)  
Mrs Kalpna Panchmatia (Hon. Treasurer)  
Mrs Naina J Cazot (Hon. Assistant Treasurer)  
Dr Shivam Kotecha (Hon. Assistant Secretary)

### **Bankers**

Hodge Bank Ltd  
Santander Plc  
Punjab National Bank  
State Bank Of India UK Ltd

### **Honorary Independent Examiner**

Mr Amit Kanani  
Burleys Leicester Limited  
Chartered Certified Accountants  
9 Gower Street  
Leicester  
LE1 3LJ

### **Administrative Offices**

39 Warden Walk  
Leicester Forest East  
Leicester  
LE3 3GG

## **Maruti Trust**

### **Trustees' Annual Report**

#### **For the year ended 31 March 2023**

The trustees present their annual report and the financial statements for the year ended 31 March 2023. The financial statements have been presented in accordance with the accounting policies set out in page 7 and 8 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 Charities Act 2011 and the provisions of the trust deed. 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other

#### **Objectives and activities for the public benefit**

Maruti Trust is a registered charity and is constituted by Deed of Trust. The object of the charity is to provide help for the relief of poor, orphans, old aged, disabled, promotion of education and health care for such people. Over the years, the trust has been involved in various relief efforts for drought, famine, flood, earth quake and other natural disasters.

#### **Achievements and performance of the Trust**

- 9 outreach eye camps were performed to provide service to 1912 people with eye problems in rural areas of UP, MP, Rajasthan and Gujarat. Total of 445 cataract operations were performed to restore eye sights of poor.
- The 1,166 bed wards for Eye Hospital in Chitrakoot, provided care and services to around 279,000 people this year.
- In Chitrakoot, Maruti Trust ophthalmic out-patient department, provided care and services to over 242,000 people in 2022/2023.

## **Maruti Trust**

### **Trustees' Annual Report**

#### **For the year ended 31 March 2023**

- Some 9,100 eye operations were performed in our ultra-modern operation theatre we donated to the Chitrakoot Eye Hospital.
- During April, August and September we served 102,300 good meals to poor and needy people in Virnagar, and Chitrakoot.
- As usual we distributed jumpers to poor children and blankets to aged women in rural Rajasthan during cold climate.
- We provided 8 semi private 4 bed air-cooled wards with attached bathroom and toilets in Chitrakoot General hospital.
- We support Anapurna project for good meal at 5 pence per meal for poor in Chitrakoot.
- We support Anandabava hospital for medicines for dialysis machines and patients.

#### Other notable events during the year were:

- The ultra-modern operation theatre in General hospital will be completed by June 23.
- We now support to educate 52 dumb and deaf children in Jamnagar.
- We support Karate training for 100 vulnerable girls for protection against abuses.

The Trustees are satisfied with the financial position of the Trust to ensure the continued activities of the Trust and to achieve its objectives. The reserves of the Trust at the end of the year look healthy and may appear more than adequate as we must safeguard decline of funding for 2022/2023

Mr Bachu Kotecha

Signed on behalf of the Board of Trustees &  
the Charity Administrators

5 October 2023

## **Maruti Trust**

### **Independent examiner's report to the Trustees on the accounts of Maruti Trust for the year ended 31 March 2023**

I report on the financial statements of the Maruti Trust for the year ended 31st March 2023 which are set out on pages 5 to 8.

#### **Respective responsibilities of trustees and examiner**

As described on page 2, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

It is my responsibility to:-

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

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement, report and opinion**

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 2011 Act; 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 should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr A D Kanani FCCA**  
**Burleys Leicester Limited**  
**Chartered Certified Accountants**  
9 Gower Street  
Leicester  
LE1 3LJ

5 October 2023

**Maruti Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

|                                                 | Notes | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------------------------|-------|-----------------------------|-----------------------------|
| <b><u>Incoming resources</u></b>                |       |                             |                             |
| <i>Incoming resources from generated funds:</i> |       |                             |                             |
| Voluntary income : Donations                    | 4(a)  | 32,612                      | 17,110                      |
| Interest receivable                             | 4(b)  | 3,952                       | 3,417                       |
| <b>Total incoming resources</b>                 |       | <b>36,564</b>               | <b>20,527</b>               |
| <b><u>Resources expended</u></b>                |       |                             |                             |
| <i>Direct charitable expenditure :</i>          |       |                             |                             |
| Grants and donations paid                       | 4(c)  | 15,974                      | 12,245                      |
| Charitable activities                           | 4(d)  | 10,863                      | 4,521                       |
| Management and administration                   | 4(e)  | 1,559                       | 1,383                       |
| <b>Total resources expended</b>                 |       | <b>28,396</b>               | <b>18,149</b>               |
| <b>Net incoming resources</b>                   |       | <b>8,168</b>                | <b>2,378</b>                |
| Total funds brought forward                     |       | 165,307                     | 162,929                     |
| <b>Total funds carried forward</b>              |       | <b>173,475</b>              | <b>165,307</b>              |
| <b>All funds are unrestricted</b>               |       |                             |                             |

The annexed notes form part of the financial statements

**Maruti Trust**  
**Balance Sheet**  
**as at 31 March 2023**

|                                | Notes          | 2023<br>£      | 2022<br>£      |
|--------------------------------|----------------|----------------|----------------|
| <b>Current assets</b>          |                |                |                |
| Bank/building society balances | <u>173,475</u> | <u>165,789</u> |                |
| <b>Current liabilities</b>     |                |                |                |
| Other liabilities              | <u>-</u>       | <u>482</u>     |                |
| <b>Net current assets</b>      |                | 173,475        | 165,307        |
| <b>Net assets</b>              |                | <u>173,475</u> | <u>165,307</u> |
| <b>Represented by:</b>         |                |                |                |
| Unrestricted funds             |                | <u>173,475</u> | <u>165,307</u> |

The financial statements on pages 4 to 8 were approved by the trustees on 5th October 2023 and signed on their behalf by:

Mr B Kotecha  
Trustee

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Summary of significant accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 Taxation**

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**3 Related party transactions**

None of the trustees were paid any remuneration or expenses by the charity during the year (2022 - None).

**4 Analysis of Charitable Income and expenditure**

|                                               | <b>2023</b>   | <b>2022</b>   |
|-----------------------------------------------|---------------|---------------|
|                                               | <b>£</b>      | <b>£</b>      |
| <b>(a) Voluntary income : Donations</b>       |               |               |
| Gift aid donations                            | 28,286        | 11,283        |
| Tax rebate                                    | 2,444         | 3,592         |
| Other donations                               | 1,882         | 2,235         |
|                                               | <u>32,612</u> | <u>17,110</u> |
| <b>(b) Interest receivable</b>                |               |               |
| Bank deposit interest                         | <u>3,952</u>  | <u>3,417</u>  |
| <b>(c) Grants and donations paid</b>          |               |               |
| Other donations                               | 15,164        | 1,327         |
| Maruti Maternity Hospital                     | 310           | -             |
| Maruti Trust Ambulance                        | -             | 9,718         |
| School Projects                               | 500           | 1,200         |
|                                               | <u>15,974</u> | <u>12,245</u> |
| <b>(d) Payments for Charitable activities</b> |               |               |
| Medical and eye camps                         | 7,062         | 2,012         |
| Food camps                                    | 3,170         | 2,027         |
| Clothing and blankets                         | 631           | 482           |
|                                               | <u>10,863</u> | <u>4,521</u>  |
| <b>(e) Management and administration</b>      |               |               |
| Travel and subsistence                        | 1,390         | 1,060         |
| Postage, stationery and printing              | 121           | 313           |
| Bank charges & translation differences        | 48            | 10            |
|                                               | <u>1,559</u>  | <u>1,383</u>  |

MARUTI TRUST

England & Wales - Charity number 294436

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# Accounts

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**Maruti Trust**  
**Annual Report & Accounts**  
**31 March 2021**

Charity Registration Number: 294436

## **Maruti Trust Charity Information**

**Charity number**  
294436

### **Board of Trustees**

Mr Bachu Kotecha  
Mrs Ranjanben C Patel  
Dr Amit Kumar  
Mrs Kalpna Panchmatia

### **The Charity Administrators**

Mrs Ranjanben C Patel (Hon. Chairman)  
Mr Amratlal Devani ( Hon. Vice Chairman)  
Mr Bachu Kotecha ( Hon. Secretary)  
Mr Ashok Kotecha ( Hon. Assistant Secretary)  
Mrs Kalpna Panchmatia (Hon. Treasurer)  
Mrs Naina J Cazot (Hon. Assistant Treasurer)

### **Bankers**

Hodge Bank Ltd  
Santander Plc  
Punjab National Bank  
State Bank Of India UK Ltd

### **Honorary Independent Examiner**

Mr Amit Kanani  
Burleys Leicester Limited  
Chartered Certified Accountants  
9 Gower Street  
Leicester  
LE1 3LJ

### **Administrative Offices**

39 Warden Walk  
Leicester Forest East  
Leicester  
LE3 3GG

## **Maruti Trust**

### **Trustees' Annual Report**

#### **For the year ended 31 March 2021**

The trustees present their annual report and the financial statements for the year ended 31 March 2021. The financial statements have been presented in accordance with the accounting policies set out in page 7 and 8 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 Charities Act 2011 and the provisions of the trust deed. 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other

#### **Objectives and activities for the public benefit**

Maruti Trust is a registered charity and is constituted by Deed of Trust. The object of the charity is to provide help for the relief of poor, orphans, old aged, disabled, promotion of education and health care for such people. Over the years, the trust has been involved in various relief efforts for drought, famine, flood, earth quake and other natural disasters.

#### **Achievements and performance of the Trust**

- The 1166 beds wards for Eye Hospital in Chitrakoot, provided care and services to around 421,00 people this year.
- The Chitrakoot Hospital ophthalmic out-patient department, provided care and services to over 405,000 people in 2020/2021.
- Maruti Trust's General Medical OPD provided services to 287,000 patients during the year 2020/2021.
- Some 12,000 eye operations are performed each year from the ultra-modern operation theatre we donated to the Chitrakoot Eye Hospital.

## **Maruti Trust**

### **Trustees' Annual Report**

**For the year ended 31 March 2021**

donated to the Chitrakoot Eye Hospital.

- We donated to Timbwani Orphan School in Mombasa, Kenya for PPE, masks, sanitisers and sanitary pads for girls and renovate classrooms.
- During April, August and September we served 80,300 good meals to poor and needy people in Virnagar, Gujarat, Chitrakoot and Ayodhya.
- We donated a dialysis machine and now installed and fully functional to Ananda Bawa Hospital in Jamnagar to serve 1,000 kidney patients free of charge each year.
- We donated to Hope School in Uganda for PPE, masks, sanitisers and sanitary pads for girls.
- We donated to Sadguru Trust for a ultra-modern general operation theatre.

#### Other notable events during the year were:

- We donated to PM Care Fund during Covid-19 Pandemic to help daily wage earners.
- We donated to Sri Ram Janmabhumi Mandir in Ayodhya for Construction.
- We have pledged for a modern operation theatre at General Hospital in Chitrakoot.

The Trustees are satisfied with the financial position of the Trust to ensure the continued activities of the Trust and to achieve its objectives. The reserves of the Trust at the end of the year look healthy and may appear more than adequate as we must safeguard decline of funding for 2021/2022 onwards as per Charity Commission's survey and COVID-19 crisis.

Mr Bachu Kotecha

Signed on behalf of the Board of Trustees &  
the Charity Administrators

12 October 2021

## **Maruti Trust**

### **Independent examiner's report to the Trustees on the accounts of Maruti Trust for the year ended 31 March 2021**

I report on the financial statements of the Maruti Trust for the year ended 31st March 2021 which are set out on pages 5 to 8.

#### **Respective responsibilities of trustees and examiner**

As described on page 2, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

It is my responsibility to:-

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

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement, report and opinion**

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 2011 Act; 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 should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr A D Kanani FCCA**  
**Burleys Leicester Limited**  
**Chartered Certified Accountants**  
9 Gower Street  
Leicester  
LE1 3LJ

12 October 2021

**Maruti Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

|                                                 | Notes | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------------------------|-------|-----------------------------|-----------------------------|
| <b><u>Incoming resources</u></b>                |       |                             |                             |
| <i>Incoming resources from generated funds:</i> |       |                             |                             |
| Voluntary income : Donations                    | 4(a)  | 28,621                      | 32,642                      |
| Interest receivable                             | 4(b)  | 2,152                       | 1,929                       |
| <b>Total incoming resources</b>                 |       | <b>30,773</b>               | <b>34,571</b>               |
| <b><u>Resources expended</u></b>                |       |                             |                             |
| <i>Direct charitable expenditure :</i>          |       |                             |                             |
| Grants and donations paid                       | 4(c)  | 41,091                      | 14,236                      |
| Charitable activities                           | 4(d)  | 2,061                       | 13,853                      |
| Management and administration                   | 4(e)  | 380                         | 1,357                       |
| <b>Total resources expended</b>                 |       | <b>43,532</b>               | <b>29,446</b>               |
| <b>(Loss)/net incoming resources</b>            |       | <b>(12,759)</b>             | <b>5,125</b>                |
| Total funds brought forward                     |       | 175,688                     | 170,563                     |
| <b>Total funds carried forward</b>              |       | <b>162,929</b>              | <b>175,688</b>              |
| <b>All funds are unrestricted</b>               |       |                             |                             |

The annexed notes form part of the financial statements

**Maruti Trust**  
**Balance Sheet**  
**as at 31 March 2021**

|                                | Notes          | 2021<br>£      | 2020<br>£      |
|--------------------------------|----------------|----------------|----------------|
| <b>Current assets</b>          |                |                |                |
| Debtors and prepayments        | 1,110          | -              |                |
| Bank/building society balances | 161,806        | 176,138        |                |
| Cash in hand                   | 13             | -              |                |
|                                | <u>162,929</u> | <u>176,138</u> |                |
| <b>Current liabilities</b>     |                |                |                |
| Other liabilities              | -              | 450            |                |
| <b>Net current assets</b>      |                | 162,929        | 175,688        |
| <b>Net assets</b>              |                | <u>162,929</u> | <u>175,688</u> |
| <b>Represented by:</b>         |                |                |                |
| Unrestricted funds             |                | <u>162,929</u> | <u>175,688</u> |

The financial statements on pages 4 to 8 were approved by the trustees on 12th October 2021 and signed on their behalf by:

Mr B Kotecha  
Trustee

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Summary of significant accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 Taxation**

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

**Maruti Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**3 Related party transactions**

None of the trustees were paid any remuneration or expenses by the charity during the year (2020 - None).

**4 Analysis of Charitable Income and expenditure**

|                                               | <b>2021</b><br><b>£</b> | <b>2020</b><br><b>£</b> |
|-----------------------------------------------|-------------------------|-------------------------|
| <b>(a) Voluntary income : Donations</b>       |                         |                         |
| Gift aid donations                            | 21,400                  | 26,529                  |
| Tax rebate                                    | 5,675                   | 5,632                   |
| Other donations                               | 1,546                   | 481                     |
|                                               | <u>28,621</u>           | <u>32,642</u>           |
| <b>(b) Interest receivable</b>                |                         |                         |
| Bank deposit interest                         | <u>2,152</u>            | <u>1,929</u>            |
| <b>(c) Grants and donations paid</b>          |                         |                         |
| Sri Sad Guru Sewa Sangh Eye Hospital          | 30,632                  | -                       |
| Anandabawa Trust & Hospital                   | -                       | 9,978                   |
| Other donations                               | 9,459                   | 1,303                   |
| Maruti Maternity Hospital                     | -                       | 1,690                   |
| Maruti Trust Ward                             | -                       | -                       |
| Maruti Trust Ambulance                        | -                       | -                       |
| School Projects                               | 1,000                   | 1,265                   |
|                                               | <u>41,091</u>           | <u>14,236</u>           |
| <b>(d) Payments for Charitable activities</b> |                         |                         |
| Medical and eye camps                         | -                       | 10,744                  |
| Food camps                                    | 2,061                   | 2,107                   |
| Clothing and blankets                         | -                       | 1,002                   |
|                                               | <u>2,061</u>            | <u>13,853</u>           |
| <b>(e) Management and administration</b>      |                         |                         |
| Travel and subsistence                        | -                       | 1,060                   |
| Postage, stationery and printing              | 350                     | 326                     |
| Bank charges & translation differences        | 30                      | (29)                    |
|                                               | <u>380</u>              | <u>1,357</u>            |