DIVINE YOUTH ASSOCIATION

England & Wales · Charity number 296827

Details

Status	Registered
Legal form	Other
Registered	1987-05-21
Register	View on the Charity Commission register

Contact

Address	D Y A Yogeshwar House 6 Fairholme Road Harrow Middlesex HA1 2TN
Phone	02089302407
Email	YHOUSE@BTINTERNET.COM

Activities

Objects: (I) TO ADVANCE HINDU RELIGION AND EDUCATION AND MENTAL AND MORAL IMPROVEMENT, IN THE LIGHT OF VEDIC PHILOSOPHY AND CULTURE; (II) TO RELIEVE NEED DUE TO AGE, POVERTY OR SICKNESS; (III) TO PROVIDE, FOR THE PUBLIC BENEFIT AND IN THE INTEREST OF SOCIAL WELFARE, FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF EITHER, (A) IMPROVING THE CONDITIONS OF LIFE OF PEOPLE NEEDING THOSE FACILITIES BY REASON OF YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCE; (B) IMPROVING CONDITIONS OF LIFE OF SUCH MEMBERS OF THE PUBLIC AS WISH TO ENJOY THOSE FACILITIES.

Activities: (1) Advance hindu religion and education and mental and moral improvement in the light of Vedic philosophy and culture. (2) Relieve need due to age, poverty and sickness. (3) Provide facilities for recreation for public benefit and welfare.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Portugal
- Sweden
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£380,000	£320,991	-	-
2024-05-31	£0	£321,891	-	-
2023-05-31	£0	£204,908	-	-
2022-05-31	£529,600	£29,573	£697,611	0
2021-05-31	£0	£8,158	-	-

Trustees

Name	Role	Appointed
Chandresh Sodha		2025-03-06
HARISH HALAI		2014-03-08
Vishal D Thakkar		2025-03-06

Accounts

Charity registration number 296827

DIVINE YOUTH ASSOCIATION

ANUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

DIVINE YOUTH ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A D Pancholi C Sodha H Halai J R Patel V Thakkar
Charity number	296827
Registered office	Yogeshwar House 6 Fairholme Road Harrow Middlesex England HA1 2TN
Independent examiner	Affinia (Colchester) The Octagon Suite E2, 2nd Floor Middleborough Colchester CO1 1TG

DIVINE YOUTH ASSOCIATION
ANUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

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DIVINE YOUTH ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities Act 2011 and "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 2019).

Objectives and activities

The objectives of the charity are to:
- Advance Hindu religion and education and mental and moral improvement in the light of Vedic philosophy and culture;
- Relieve need due to age, poverty and sickness;
- Provide facilities for recreation for public benefit and welfare.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Charitable Activities
The financial position of the Trust at the date of the balance sheet remains strong. Under the terms of the Trust Deed the Trustees may invest in any investments or property. The income is derived from donations and interest from bank and building society deposits.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Devotional Associates of Yogeshwar (DAY) and Divine Youth Association (DYA) work together and their activities involve children, youth and parents of all ages. Donations are received only by DAY and only from devotees who actively participate and work for the objects of the charities. It is not practicable to detach DAY and DYA as the two charities work together.

Activities are usually organised at a number of centres, which are enthusiastically attended by devotees and members of their families. Different activities are designed to appeal to the various age groups: separate classes are conducted for children, to inculcate virtues by reference to the rich cultural heritage, while youth members are inspired to develop integrated character through lectures, discourses, debates and other interactive activities such as sport, drama, essay writing and elocution competitions.

Financial review
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management
Governing Document
The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity.

Structure, governance and management (continued)
Organisational Structure
The charity was established by a Declaration of Trust dated 19 January 1987 and is a registered charity. It is governed by a Board of Trustees which is responsible for setting the strategic direction of the organisation and for establishing policy. The Trustees of the charity meet regularly in order to carry out the above objectives.

Risk Management
The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The Trustees have examined the major strategic, business and operational risks that the charity faces and confirm that there are adequate procedures in place to lessen these risks.

The trustees who served during the year and up to the date of signature of the financial statements were:
A D Pancholi
C Sodha (appointed 6th March 2025)
H Halai
J R Patel
V Thakkar (appointed 6th March 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees responsibilities

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 year.

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;
-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; and
-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 sufficient 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, the Charity (Accounts and Reports) Regulations 2008 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 report was approved by the Board of Trustees.

Atul Pancholi	Jayesh Patel
....	....
A D Pancholi	**J R Patel**
Trustee	Trustee

DIVINE YOUTH ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2025

I report to the trustees on my examination of the accounts of Divine Youth Association (the Charity) for the year ended 31 May 2025, which are set out on pages 4 to 11.

Responsibilities and basis of report
As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2) the accounts do not accord with those records; or
3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Oliver White
…………………………………
Oliver White (Senior Statutory Auditor)
for and on behalf of Affinia (Colchester)

Date: 19 October 2025

The Octagon
Suite E2, 2nd Floor
Middleborough
Colchester
CO1 1TG

DIVINE YOUTH ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income from:			
Donations and legacies	3	380,000	-
Total income		380,000	-
Expenditure on:			
Charitable activities	4	317,841	321,195
Governance costs		3,150	696
Total charitable expenditure		320,991	321,891
Net income for the year / Net movement in funds		**59,009**	**(321,891)**

DIVINE YOUTH ASSOCIATION
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 MAY 2025

	Notes		2025		2024
		£	£	£	£
Fixed assets					
Tangible assets			-		-
Current assets					
Debtors	7	84,445		63,372	
Cash at bank and in hand		147,376		108,290	
		231,821		171,662	
Creditors: Amounts falling due within one year	8	2,000		850	
Net current assets			229,821		170,812
Total assets less current liabilities			229,821		170,812
Net assets			**229,821**		**170,812**
Income funds					
Unrestricted funds - general			229,821		170,812
			229,821		**170,812**

The financial statements were approved by the Trustees on 19th October 2025

Atul Pancholi
....
A D Pancholi
Trustee

Jayesh Patel
....
J R Patel
Trustee

DIVINE YOUTH ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MAY 2025

	Notes		2025		2024
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	12		39,086		(358,449)
Investing activities					
Investment income received		-		-	
Net cash generated from investing activities			39,086		(358,449)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			39,086		(358,449)
Cash and cash equivalents at beginning of year			108,290		466,739
Cash and cash equivalents at end of year			**147,376**		**108,290**

1 Accounting policies

Charity information

Divine Youth Association is an unincorporated charity registered in England & Wales. The registered office is Yogeshwar House, 6 Fairholme, Harrow, Middlesex, HA1 2TN.

The charities principal activities are disclosed in the Trustees' report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The reserves are at a level that can sustain the running costs for a period of in excess of 12 months and on that basis the charity is a going concern. There are no material uncertainties regarding going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1 Accounting policies (continued)

1.5 Expenditure (continued)

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil charged as residual value exceeds cost
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (continued)

1.10 Financial instruments (continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2025	Unrestricted funds general 2024
	£	£
Donation and gifts	380,000	-
	380,000	-

4 Support costs

	Support costs	Governance costs	**2025**	2024
	£	**£**	**£**	£
Auditors' Remuneration	-	3,150	3,150	696
Other Costs	317,841	-	317,841	321,195
	317,841	3,150	320,991	321,891

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

There were no Trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

6 Employees

	2025 Number	2024 Number
Total	-	-

There were no staff costs paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

There were no employees whose annual remuneration was more than £60,000.

7 Debtors

	2025	2024
Amounts falling due within one year:	**£**	£
Prepayments and accrued income	84,445	63,372

8 Creditors

	2025	2024
Amounts falling due within one year	**£**	£
Trade creditors	-	-
Other creditors	-	-
Accruals and deferred income	2,000	850
	2,000	850

9 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

		Movement in funds	
	Balance at 1 June 2024	**Income and expenditure**	**Balance at 31 May 2025**
	£	**£**	**£**
General fund	170,812	59,009	229,821
	170,812	59,009	229,821

10 Analysis of net assets between funds

Fund balance at 31 May 2025 are represented by:

	General fund 2025
	£
Debtors	84,445
Cash at bank and in hand	147,376
Creditors	(2,000)
	229,821

11 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2025		Amounts owed by related parties 2024	
	Balance	Net	Balance	Net
	£	**£**	**£**	**£**
Devotional Associates of Yogeshwar	84,445	84,445	63,373	63,373

During the year grants received from Devotional Associates of Yogeshwar were £380k (2024: Nil)

12 Cash generated from operations

	2025	2024
	£	£
Surplus/ (Deficit) for the year	59,009	(321,891)
Adjustments for:		
Investment income recognised in statement of financial activities	-	-
Depreciation and impairment of tangible fixed assets	-	-
Movements in working capital:		
Decrease/increase) in stocks	-	-
Decrease/(increase) in debtors	(21,073)	(36,412)
Increase/(decrease) in creditors	1,150	(146)
Cash generated from operations	39,086	(358,449)

13 Analysis of changes in net funds

The charity had no debt during the year.

Accounts

REGISTERED CHARITY NUMBER: 296827

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MAY 2022

FOR

DIVINE YOUTH ASSOCIATION

NSO Associates LLP
75 Springfield Road
Chelmsford
Essex
CM2 6JB

DIVINE YOUTH ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

DIVINE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

The Trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements; they comply with the charity's governing document, The Charities Act 2011 and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
296827

Principal Address
Yogeshwar House
6 Fairholme Road
Harrow
Middlesex
HA1 2TN

Trustees
J R Patel
A D Pancholi
H Halai

Independent Examiners
N S O Associates LLP
75 Springfield Road
Chelmsford
Essex
CM2 6JB

Bankers
HSBC
5 Wimbledon Hill Road
Wimbledon
London
SW19 7NF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity.

Organisational Structure
The charity was established by a Declaration of Trust dated 19 January 1987 and is a registered charity. It is governed by a Board of Trustees which is responsible for setting the strategic direction of the organisation and for establishing policy. The Trustees of the charity meet regularly in order to carry out the above objectives.

Risk Management
The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have examined the major strategic, business and operational risks that the charity faces and confirm that there are adequate procedures in place to lessen these risks.

OBJECTIVES AND ACTIVITIES

Objectives and Aims
The objectives of the charity are to:
- Advance Hindu religion and education and mental and moral improvement in the light of Vedic philosophy and culture;
- Relieve need due to age, poverty and sickness;
- Provide facilities for recreation for public benefit and welfare.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities
The financial position of the Trust at the date of the balance sheet remains strong. Under the terms of the Trust Deed the Trustees may invest in any investments or property. The income is derived from donations and interest from bank and building society deposits.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Devotional Associates of Yogeshwar (DAY) and Divine Youth Association (DYA) work together and their activities involve children, youth and parents of all ages. Donations are received only by DAY and only from devotees who actively participate and work for the objects of the charities. It is not practicable to detach DAY and DYA as the two charities work together.

Activities are usually organised at a number of centres, which are enthusiastically attended by devotees and members of their families. Different activities are designed to appeal to the various age groups: separate classes are conducted for children, to inculcate virtues by reference to the rich cultural heritage, while youth members are inspired to develop integrated character through lectures, discourses, debates and other interactive activities such as sport, drama, essay writing and elocution competitions.

During the financial year to 31 May 2022, due to the Covid pandemic and lockdown, all above regular activities were stopped.

FINANCIAL REVIEW

Reserves Policy
It is the policy of the charity to maintain an unrestricted fund; this is the free reserve of the charity. The fund is maintained at a level that provides sufficient funds to cover management administration costs of the charity to meet annual grant applications. Unrestricted funds were maintained at this level throughout the year.

STATEMENT OF TRUSTEES REPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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:

a) select suitable accounting policies and apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgements and accounting estimates that are reasonable and prudent;
d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e) 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 sufficient 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, the Charity (Accounts and Reports) Regulations 2008 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.

ON BEHALF OF THE BOARD:

JRPatel

J R Patel – Trustee

Date: 27/09/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVINE YOUTH ASSOCIATION

I report to the trustees on my examination of the financial statements of Divine Youth Association ('the charity') for the year ended 31 May 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

E Oddie

Elaine Oddie OBE FCCA

NSO Associates LLP
Chartered Certified Accountants
75 Springfield Road
Chelmsford
Essex
CM2 6JB

Date: 29 September 2022

DIVINE YOUTH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022

	Notes	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES			
Incoming Resources from			
Donations and legacies	2	529,600	-
Total incoming resources		529,600	-
RESOURCES EXPENDED			
Expenditure on:			
Charitable activities	3	28,664	7,308
Governance costs	4	909	850
Total resources expended		29,573	8,158
NET (OUTGOING)/INCOMING RESOURCES		500,027	(8,158)
RECONCILIATION OF FUNDS			
Total funds brought forward		197,584	205,742
TOTAL FUNDS CARRIED FORWARD		697,611	197,584

DIVINE YOUTH ASSOCIATION

BALANCE SHEET AT 31 MAY 2022

	Notes	2022 Total Funds £	2021 Total Funds £
CURRENT ASSETS			
Cash at bank		698,447	188,706
Debtor – Devotional Associates of Yogeshwar		-	9,524
		698,447	198,230
CREDITORS			
Amounts falling due within one year	7	(836)	(646)
NET CURRENT ASSETS		697,611	197,584
TOTAL ASSETS LESS CURRENT LIABILITIES		697,611	197,584
NET ASSETS		697,611	197,584
FUNDS	8		
Unrestricted funds		697,611	197,584
TOTAL FUNDS		697,611	197,584

The financial statements were approved by the Board of Trustees on 27.9.22 and were signed on its behalf by:

A D Pancholi – Trustee

H Halai – Trustee

1. ACCOUNTING POLICIES

Accounting Convention
The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting & reporting by 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).

The charity constitutes a public benefit entity as defined by FRS102.

Preparation of the accounts on a going concern basis
The charity reported a surplus for the year, and the reserves are at a level that can sustain the running costs for a period of in excess of 12 months and on that basis the charity is a going concern. There are no material uncertainties regarding this.

Recognition of Income
These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Resources Expended
Expenditure has been classified under headings that aggregate all costs 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.

Allocation and Apportionment of Costs
Costs are allocated to funds to which they relate.

Taxation
The charity is exempt from tax on its charitable activities.

Fund Accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Grants & Donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Liability Recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	529,600	-

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs 2022	Direct Costs 2021
	£	£
Hire of halls for charity's activities	28,664	7,308

4. GOVERNANCE COSTS

	2022	2021
	£	£
Independent examiner's fees	850	850
Bank charges	59	-
	909	850

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

6. STAFF COSTS

There were no staff costs paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	836	646

8. MOVEMENT IN FUNDS

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	197,584	500,027	697,611
TOTAL FUNDS	197,584	500,027	697,611

Net movement in funds, included in the above, are as follows:

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	529,600	29,573	500,027
TOTAL FUNDS	529,600	29,573	500,027

SUMMARY OF NET ASSETS

	Cash at bank and In hand £	Debtor £	Creditors £	Funds £
Unrestricted funds				
General fund	698,447	-	(836)	697,611
TOTAL FUNDS	698,447	-	(836)	697,611

9. Related parties

The following related party debtor balances existed at the year end:

	2022 £	2021 £
Devotional Associates of Yogeshwar	-	9,524

During the year, the charity received donations of £529,600 (2021: nil) from Devotional Associates of Yogeshwar.

DIVINE YOUTH ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Donations	529,600	-
Total incoming resources	529,600	-
RESOURCES EXPENDED		
Charitable activities		
Hire of halls	28,664	7,308
Governance costs		
Independent examiner's fees	850	850
Bank charges	59	-
Total resources expended	29,573	8,158
Net (expenditure)/income	500,027	(8,158)