

# SHREE SANATAN MANDIR AND COMMUNITY CENTRE

England & Wales · Charity number 500704

## Details

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**Other names** SANATAN MANDIR (TEMPLE), SHREE SANATAN MANDIR, LEICESTER

**Status** Registered

**Legal form** Other

**Registered** 1971-03-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 84 Weymouth Street  
Leicester  
LE4 6FQ

**Phone** 01162661402

**Email** [sanatanmandirleicester@gmail.com](mailto:sanatanmandirleicester@gmail.com)

**Website** [www.shreesanatanmandirleicester.com](http://www.shreesanatanmandirleicester.com)

## Activities

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**Objects:** (A) TO PROVIDE AND PROMOTE TEMPLE AND OTHER FACILITIES FOR HINDU WORSHIP FOR THE INHABITANTS OF LEICESTERSHIRE, WITHOUT DISTINCTION OF SEX, POLITICAL, RELIGIOUS OR OTHER OPINIONS.(B) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF LEICESTERSHIRE WITHOUT DISTINCTION OF SEX, RACE, POLITICAL OR OTHER OPINION BY ASSOCIATING TOGETHER WITH THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANIZATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION, AND TOPROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS

**Activities:** The charity's activities involve providing a temple for a place of worship. Other activities include provision of day care services for the elderly and infirm.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- **Area of benefit:** NOT DEFINED IN PRACTICE LEICESTER
- Leicester City
- Leicestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£450,557	£427,291	-	-
2023-12-31	£339,494	£436,010	-	-
2022-12-31	£291,824	£337,580	-	-
2021-12-31	£321,305	£278,900	-	-
2020-12-31	£268,205	£242,495	-	-

## Trustees

Name	Role	Appointed
<b>ANILKUMAR CHAUHAN</b>	Chair	2022-05-22
ANITA SHAH		2025-12-31
ARVINDBHAI CHAUHAN		2025-12-31
ASHOK PATEL		2022-10-13
CHAMPAK CHAUHAN		2024-08-14
DIPTI KAVI		2024-08-14
HEMENDRA MODI		2025-12-31
JAYANTILAL MISTRY		2024-11-14
JIVANJI CHHITABHAI PATEL		2022-05-22
Jashvantlal Ramjibhai Chauhan OBE		2022-05-22
KAMLESHKUMAR VYAS		2024-11-14
NALINI MANDALIA		2025-09-18
PRAVINCHANDRA JAGJIVAN		2024-08-14
RAMANBHAI C BARBER MBE, DL		2022-05-22
Rajubhai Solanki		2022-05-22
SANDHYA MORJARIA		2024-08-14
SURYAKANT CHAUHAN		2022-10-13
VANDANA CHAVDA		2024-08-14
VIRANDRA VAGHELA		2025-01-29
Vibhooti Acharya		2022-05-22

**SHREE SANATAN MANDIR AND COMMUNITY CENTRE**

England & Wales - Charity number 500704

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# Accounts

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CHARITY REG. NO. 500704

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2024  
FOR

SHREE SANATAN MANDIR & COMMUNITY CENTRE

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2024  
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**SHREE SANATAN MANDIR & COMMUNITY CENTRE****CHARITY INFORMATION****Management Committee****President**

Anilkumar Chauhan

**Vice President**

Kamleshbhai Vyas

**Secretary**

Prabhavanti Pravin Pankhania

**Assistant Secretary**

Dipti Kavi

**Treasurer**

Pravinbhai Jagjivan

**Assistant Treasurer**

Suryakantbhai Chauhan

**Public Relations Officer**

Bipin Parmar

**Committee Members**

Vandana Chavda

Ashokbhai Patel

Sandhya Morjaria

Jaswantbhai Joshi

Champak Chauhan

Jayantibhai Mistry

Rajubhai Solanki

Virendra Vaghela

**Holding Trustees**

Jivanbhai C Patel

Chairman

Jashvantlal R Chauhan, OBE

Secretary

Chandubhai Tank

Vibhootiben Acharya

**Charity Number**

500704

**Charity Offices**

84 Weymouth Street

Leicester

LE4 6FQ

**Independent Examiner**

K G Solanki &amp; Co.

Chartered Accountants

Hamilton House

315 St Saviours Road

Leicester

LE5 4HG

**Bankers**

National Westminster Bank plc

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

The Trustees submit their annual report and the independently examined financial statements for the year ended 31st December 2024

The members have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018)

**Reference and Administrative Information**

<b>Charity Name</b>	Shree Sanatan Mandir & Community Centre
<b>Charity Number</b>	500704
<b>Address</b>	84 Weymouth Street, Leicester, LE4 6FQ
<b>Independent examiner</b>	K G Solanki & Co, Chartered Accountants, 315 St Saviours Road, Leicester, LE5 4HG
<b>Bankers</b>	National Westminster Bank plc, 2 Melton Road, Leicester, LE4 5NT

**TRUSTEES**

The Holding Trustees during the year under review were:

Jivanbhai C Patel	Chairman
Jashvantlal R Chauhan, OBE	Secretary
Chandubhai Tank	
Vibhootiben Acharya	

**Structure and Governance**

**Governing Document**

The Charity is governed by its Constitution as duly revised and dated 2nd April 2018.

The legal ownership of the Charity's moveable and immovable property vests with the Holding Trustees and the the Managing Committee (designated as Managing Trustees) are responsible for the management of day-to-day matters.

**Recruitment and Appointment of Management Board**

The Trustees are elected every three years and the managing committee are elected every two years at its annual general meeting

New Trustees and managing committee are elected from the membership of the charity with due consideration taken by members as to their suitability before being elected. The Trustees are elected from members who have rendered three years service to the Temple.

**Trustee Induction and Training**

As all trustees must be members of the Charity, they are all familiar with the practical work of the charity and of its objectives. Appropriate training is provided as required for their roles as Trustees and Managing committee members.

**Risk Management**

The Trustees and managing committee are aware of the risks to funding and review the situation at every Trustees/Committee meeting. Appropriate plans to deal with this are in place and are continually monitored. Procedures are also in place to monitor the Health and Safety of all of the Charity's staff members and visitors to the temple and the Community Centre.

The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks such as two signatures being required for payment from the bank accounts.

The treasurer provides monthly financial statements which are explained to the management committee and are open for member's inspection after giving a reasonable written notice.

## SHREE SANATAN MANDIR & COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

#### **Organisational Structure**

Shree Sanatan Mandir & Community Centre has a trust board comprising of elected 5 members, and management committee of 19 elected members who meet regularly and oversee the Charity's day to day running and are responsible for the strategic direction and policy of the Mandir and Community Centre. The Management Board work as a team with a scheme of delegation in place to ensure the charity delivers and maintains the services specified. The members of executive members (consisting of 7 Board members) oversee the day to day running of the Mandir/charity and maintain internal controls of the charity. The Charity and carries out spot checks on timely basis to ensure the compliance with the controls.

#### **Objectives and Activities**

The objects of the Charity are to promote Hindu religion and culture in the city of Leicester. These objects are achieved by providing a place of worship, conducting religious services, celebrating religious festivals and providing Educational, Cultural and Social Activities for the Community. It also provides educational visits to schools, university students, teachers, police etc for better understanding of Hindu faith and how it works cohesively with other faiths. Resources are also employed to promote language, literature and music instructions and discussions are also conducted regularly on religious principles. Funds are collected through voluntary donations to finance Charity's activities as well as from the hiring of the hall facilities for religious functions and weddings. The Mandir also provides day care services with meals for elderly and disabled persons.

#### **Achievements and Performance**

The trustees are grateful to the Management Committee and other volunteers who again this year are involved in service provision, charity events and fund raising. It has not been possible to quantify the volunteer hours provided in the year.

#### **Financial Review**

The Statement of Financial Activities shows net surplus in Income for the year of £23,266 (2023 Deficit £96,516) and restricted and unrestricted reserves stand at £3,707,761 in total. Due to reduction in support from Local authorities Shree Sanatan Manavta Day Care Services has shown a deficit for the year of £4,568 (2023 Deficit £96,517). The trustees have agreed this year to transfer Nil (2023 £Nil) to a designated building maintenance reserve for future commitments

Details of movements in Fixed Assets are set out in note 14 to the Accounts. The Freehold land and buildings are not valued at a materially different sum from that sum shown in the accounts and no depreciation is provided on them since the market value which has not been quantified far exceeds the book value.

#### **Principal Funding Sources**

The charity's sources of income arise from the donations from the devotees attending the temple for various religious functions and festivals as well as from the hiring of the community centre and temple facilities. The temple provides day care services with meals for elderly and disabled persons for which they receive contributions from the social services and the service users.

#### **Investment Policy**

The trustees have put surplus money on interest bearing deposit accounts, which they intend to continue in the foreseeable future.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity at a level which is required to meet its objectives of approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administrative costs for the charity. The Board reviews this periodically.

**Plans for future periods**

The charity plans continuing the activities outlined above in the ensuing years subject to obtaining satisfactory funding arrangements.

**Responsibilities of Management Board**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and to enable them to ensure that the financial statements comply with applicable law and regulations under the Charities Act.

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 also responsible for the contents of the trustees' report and the responsibility of the independent examiners in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**Independent Examiner**

A resolution proposing that K G Solanki & Co Chartered accountants be re-appointed as independent examiners of the charity will be put to the Annual General Meeting

**Approval**

This report was approved by the Trust board on <sup>TH</sup> 18 May 2025 and signed on its behalf.

Jashvantlal R Chauhan, OBE



Trustee

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**INDEPENDENT EXAMINERS' REPORT ON THE**  
**ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2024**

I report on the accounts of Shree Sanatan Mandir & Community Centre for the year ended 31st December 2024 , which are set out on pages 7 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having been satisfied that the charity is not subject to audit and is eligible for independent examination it is my responsibility :

to examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity 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**

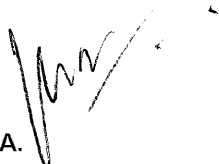
In connection with my examination, no matter has come to my attention:

(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 to 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 be reached.



**K G SOLANKI, A.C.A.**  
**K G SOLANKI & CO.**

Chartered Accountant  
315 St. Saviours Road,  
LEICESTER  
18th May 2025

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**


INCOME AND ENDOWMENTS FROM	Notes	Designated	Unrestricted	Total	
		Unrestricted		2024	2023
		£	£	£	£
Donations and legacies	2	-	202,208	202,208	139,072
Grants received	3	-	1,500	1,500	2,864
Charitable activities	4	-	4,607	4,607	2,551
Fund raising ventures	5	-	183,979	183,979	125,460
Income from investments	6	-	2,394	2,394	2,601
Other incoming Resources	7	-	55,869	55,869	66,946
<b>Total income</b>		-	<b>450,557</b>	<b>450,557</b>	<b>339,494</b>
<b>EXPENDITURE ON</b>					
Direct charitable expenditure	8-10	-	164,882	164,882	163,962
Governance costs	11	-	4,587	4,587	10,016
Other Expenditure	11-12	-	257,822	257,822	262,033
<b>Total expenditure</b>		-	<b>427,291</b>	<b>427,291</b>	<b>436,011</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		-	<b>23,266</b>	<b>23,266</b>	<b>(96,517)</b>
		-	<b>23,266</b>	<b>23,266</b>	<b>(96,517)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		124,400	3,535,095	3,659,495	3,756,011
<b>TRANSFER TO MINIBUS REPLACEMENT RESERVE</b>		-	-	-	-
<b>TRANSFER TO PROPERTY MAINTENANCE RESERVE</b>		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>124,400</b>	<b>3,558,361</b>	<b>3,682,761</b>	<b>3,659,494</b>


The notes on pages 9 to 14 form part of these accounts


**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**BALANCE SHEET AT 31ST DECEMBER 2024**

		2024		2023	
	NOTES	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets - Unrestricted	14		3,321,799	<u>3,323,545</u>	
<b>CURRENT ASSETS</b>					
Debtors & prepayments	15	1,250		1,250	
Cash at bank and in hand	16	391,984		386,757	
		<u>393,234</u>		<u>388,007</u>	
<b>Creditors: amounts falling due within one year</b>	17	7,272		27,057	
		<u>7,272</u>		<u>27,057</u>	
<b>NET CURRENT ASSETS</b>			385,962	360,950	
<b>TOTAL ASSETS</b>			<u>3,707,761</u>	<u>3,684,495</u>	
Represented by:					
<b>CAPITAL</b>					
Restricted funds	18		25,000	25,000	
Designated Unrestricted funds	19	124,400		124,400	
Unrestricted funds	19	<u>3,558,361</u>	3,682,761	3,535,095	
			<u>3,707,761</u>	<u>3,684,495</u>	

These financial statements were approved by the Managing Committee and adopted at the General Meeting held on May 2025 and signed on its behalf by:

  
 ..... President  
 Anilkumar Chauhan

  
 ..... Treasurer  
 Pravinbhai Jagjivan

  
 ..... Secretary  
 Prabhavanti Pravin Pankhania

The notes on pages 9 to 14 form part of these accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2024**

## 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

### (a) Basis of accounting

The accounts have been prepared on a going concern basis, under the historical cost convention. 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 2018)', Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

### (b) Fund accounting

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. During the year ended 31st December 2024 there were designated funds of £124,400 (2023 £ 124,400).

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### (c) Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and the amount can be quantified with reasonable accuracy. The following specific policies in particular are applied to categories of income:

- (1) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- (2) The value of services provided by volunteers has not been included in these accounts
- (3) Investment income is included when receivable.
- (4) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

### (d) 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 heading that aggregate all cost related to the category. When costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes attributable VAT which cannot be recovered.

- (1) Costs of generating funds comprise the cost associated with attracting voluntary income and the costs of trading for fund-raising purposes.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2024**

- (2) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them
- (3) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to strategic management of the charity
- (4) All costs allocated between expenditure categories of the Statement of Financial Activities are on a basis designed to reflect the use of the resource. Costs relating to particular activity are allocated directly, others are apportioned on an appropriate basis.

**(d) TANGIBLE FIXED ASSETS AND DEPRECIATION**

Depreciation on fixed assets have been provided on following basis in order to write off the cost over their estimated useful lives.

Freehold land and buildings	Nil	
Fixtures and equipment	15%	on reducing balance basis
Minibus	25%	on straight line basis

No depreciation is provided on freehold buildings and deities

Given the nature of freehold buildings and its expected longevity, the trustees consider the depreciation will be not material in respect of the year and in aggregate.

Accordingly no depreciation is provided.

**(e) GOVERNANCE COSTS**

This includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

2. Donations and legacies	Designated	Unrestricted	2024	2023
	Unrestricted Funds	Funds	Total	Total
	£	£	£	£
Donations - general	-	188,042	188,042	124,390
Donations - building	-	-	-	3,003
Donations - gift aid tax repayment	-	14,166	14,166	11,679
	-	202,208	202,208	139,072
<b>3. Grants received</b>				
	£	£	£	£
<b>Sanatan Community &amp; Leisure Centre</b>				
Leicester City Council grants	-	-	-	-
Other grants	-	-	-	300
	-	-	-	300
<b>Shree Sanatan Mandir</b>				
Leicester City Council Grants	-	1,500	1,500	2,564
		1,500	1,500	2,564
Total	-	1,500	1,500	2,864

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2024**

4. Charitable Trading	Designated Unrestricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Advertising income - Panchang/Sanatan Sandesh advertising	-	4,607	4,607	2,551
	-	4,607	4,607	2,551
<b>5. Fund raising ventures</b>				
Festival income and other activities	-	47,651	47,651	57,368
Smriti Din	-	1,208	1,208	1,661
	-	48,859	48,859	59,029
<b>Manavta Day Care Centre income:</b>				
Leicester City Council Social Care gra	-	39,409	39,409	-
Users' contribution	-	95,711	95,711	66,431
	-	135,120	135,120	66,431
Total	-	183,979	183,979	125,460
<b>6. Income from Investment</b>				
Bank interest receivable	£	£	£	£
	-	2,394	2,394	2,601
<b>7. Other Incoming resources</b>				
Hall hire	£	£	£	£
Temple	-	48,927	48,927	48,269
Centre	-	5,465	5,465	16,622
Membership fees	-	1,477	1,477	2,055
Ordinary and Life	-	-	-	-
	-	55,869	55,869	66,946
<b>8. Direct Charitable expenditure</b>				
Premises repairs, insurance and utility exp	£	£	£	£
	-	121,879	121,879	159,978
Less Insurance claim	-	-	-	(39,056)
Donations made	-	344	344	779
Fund-raising venture expenses	-	37,659	37,659	34,861
Note 9	-	5,000	5,000	7,400
Other expenses - Note 10	-	164,882	164,882	163,962
<b>9. Fund-raising venture expenditure</b>				
Festival expenses	£	£	£	£
	-	37,409	37,409	24,811
Yoga expenses	-	250	250	-
Subscriptions and affiliation fees	-	-	-	50
	-	37,659	37,659	24,861

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2024**

<b>10. Charitable Trading expenditure</b>	Restricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Panchang/Sanatan Sandesh Printing costs	-	5,000	5,000	7,400
	-	5,000	5,000	7,400
<b>11. Other Expenditure</b>	£	£	£	£
<b><u>Unrestricted:</u></b>				
Salaries	-	107,824	107,824	93,621
Telephone, printing, postage & stationery	-	4,349	4,349	2,924
Depreciation	-	3,965	3,965	4,273
Bank charges	-	945	945	727
Manavta Day Care Centre expenses Note 12	-	140,739	140,739	160,488
	-	257,822	257,822	262,033
<b>Governance Costs</b>	£	£	£	£
Independent examiner fees				
Mandir	-	1,506	1,506	1,224
Manavta Day Care Centre	-	1,056	1,056	678
Training costs	-	1,003	1,003	450
Legal & Professional fees	-	372	372	7,014
Trustee indemnity cover	-	650	650	650
	-	4,587	4,587	10,016
<b>12. Manavta Day Care Centre Expenditure</b>	£	£	£	£
Salaries	-	111,036	111,036	115,935
Premises expenses	-	10,123	10,123	13,196
Catering & volunteers expenses	-	5,938	5,938	6,440
Minibus expenses	-	4,263	4,263	8,121
Cleaning	-	5,253	5,253	5,431
Administration	-	4,126	4,126	11,365
	-	140,739	140,739	160,488

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2024**

**13. Employee Emoluments**

The staff costs were:

	2024 £	2023 £
Wages & salaries	208,981	205,325
Social security costs	6,997	1,675
Pension costs	2,882	2,555
	<u>218,860</u>	<u>209,555</u>
Average number of employees	<u>14</u>	<u>14</u>

**14. FIXED ASSETS**

<b>UNRESTRICTED</b>	Freehold land & bldgs £	Deities £	Fixtures & equipment £	Minibus £	Total £
<b>Cost</b>					
At 1st January 2024	3,283,274	16,054	254,823	11,000	3,565,151
Additions	-	-	2,220	-	2,220
At 31st December 2024	<u>3,283,274</u>	<u>16,054</u>	<u>257,043</u>	<u>11,000</u>	<u>3,567,371</u>
<b>Depreciation</b>					
At 1st January 2024	-	-	230,607	10,999	241,606
Provided in the year	-	-	3,965	-	3,965
At 31st December 2024	<u>-</u>	<u>-</u>	<u>234,573</u>	<u>10,999</u>	<u>245,572</u>
<b>Net book value</b>					
At 31st December 2024	<u>3,283,274</u>	<u>16,054</u>	<u>22,470</u>	<u>1</u>	<u>3,321,799</u>
At 1st January 2024	<u>3,283,274</u>	<u>16,054</u>	<u>24,216</u>	<u>1</u>	<u>3,323,545</u>

Given the nature of freehold buildings and its expected longevity, the trustees consider that the depreciation will not be material in respect of the year and in aggregate. Accordingly no depreciation is provided.

**15. DEBTORS**

	2024 £	2023 £
Sanatan Sandesh adverts	1,250	1,250
	<u>1,250</u>	<u>1,250</u>

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2024**

<b>16. CASH AT BANK AND IN HAND</b>	2024	2023
	£	£
Cash at bank - Mandir - Natwest	163,459	159,886
Cash at bank - Mandir - Natwest - Property Maintenance Reserve	107,647	101,212
Cash at bank - Sanatan Community & Leisure Centre - Natwest	44,072	44,072
Cash at bank - Manavta Day Care Centre - Natwest	24,473	14,662
Cash at bank - Manavta Day Care Centre - Natwest Reserve account	27,273	41,408
Cash at bank - Manavta Day Care Centre - Natwest - Designated fund	24,400	24,400
Cash in hand - Mandir	388	705
Cash in hand - Manavta Day Care Centre	272	412
	<u>391,984</u>	<u>386,757</u>

<b>17. CREDITORS: amounts falling due within one year</b>	£	£
Donations collected for relief for any natural calamities	4,051	4,051
Accruals & prepaid income	3,221	23,006
	<u>7,272</u>	<u>27,057</u>

<b>18. CAPITAL - RESTRICTED FUND</b>	Other Restricted Funds	Total
	£	£
Balance at 1st January 2024	25,000	25,000
Donation received	-	-
Balance at 31st December 2024	<u>25,000</u>	<u>25,000</u>

<b>19. CAPITAL - UNRESTRICTED FUND</b>	Manavta Minibus reserve	Property Maintenance Reserve	Total Designated	Other Unrestricted
	£	£	£	£
Balance at 1st January 2024	24,400	100,000	124,400	3,535,095
Net deficit	-	-	-	23,266
Balance at 31st December 2024	<u>24,400</u>	<u>100,000</u>	<u>124,400</u>	<u>3,558,361</u>

**20. TRANSACTIONS WITH RELATED PARTIES**

No payments were made to any other trustees or management committee during the year ( 2023 - £Nil)

**SHREE SANATAN MANDIR AND COMMUNITY CENTRE**

England & Wales - Charity number 500704

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# Accounts

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**CHARITY REG. NO. 500704**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2023  
FOR**

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2023  
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Statement of Financial Activities	7
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**SHREE SANATAN MANDIR & COMMUNITY CENTRE****CHARITY INFORMATION****Management Committee****President**

Ramanbhai C Barber, MBE,DL

**Vice President**

Anilbhai Chauhan

**Secretary**

Illaben Majithia ( Until 7th May 2024)

**Assistant Secretary**

Bipinbhai Parmar

**Treasurer**

Prabhaben Pankhania ( Interim)

**Assistant Treasurer**

Daxbhai Kandoi

**Public Relationship Officer**

Nareshbhai Vaghela ( Until 7th May 2024 )

**Committee Members**

Ushmbaben Kotecha

Mahendrabhai Makwana ( Resigned 13th Septer

Naliniben Mandalia

Prakashbhai Rathod

Prafulbhai Patel

Rajubhai Solanki

Darsheetbhai Chauhan ( Resigned 25th July 2023)

Shobhaben Trivedi

**Co-opted Member**

Suryakantbhai Chauhan

Ashokbhai Patel

Jaswantbhai Joshi

**Holding Trustees**

Jivanbhai C Patel

Chairman

Jashvantlal R Chauhan, OBE

Secretary

Chandubhai Tank

Vibhootiben Acharya

**Charity Number**

500704

**Charity Offices**

84 Weymouth Street

Leicester

LE4 6FQ

**Independent Examiner**

K G Solanki &amp; Co.

Chartered Accountants

Hamilton House

315 St Saviours Road

Leicester

LE5 4HG

**Bankers**

National Westminster Bank plc

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023**

The Trustees submit their annual report and the independently examined financial statements for the year ended 31st December 2023

The members have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018)

**Reference and Administrative Information**

<b>Charity Name</b>	Shree Sanatan Mandir & Community Centre
<b>Charity Number</b>	500704
<b>Address</b>	84 Weymouth Street, Leicester, LE4 6FQ
<b>Independent examiner</b>	K G Solanki & Co, Chartered Accountants, 315 St Saviours Road, Leicester, LE5 4HG
<b>Bankers</b>	National Westminster Bank plc, 2 Melton Road, Leicester, LE4 5NT

**TRUSTEES**

The Holding Trustees during the year under review were:

Jivanbhai C Patel	Chairman
Jashvantlal R Chauhan, OBE	Secretary
Chandubhai Tank	
Vibhootiben Acharya	

**Structure and Governance**

**Governing Document**

The Charity is governed by its Constitution as duly revised and dated 18th March 2018.

The legal ownership of the Charity's moveable and immovable property vests with the Holding Trustees and the the Managing Committee (designated as Managing Trustees) are responsible for the management of day-to-day matters.

**Recruitment and Appointment of Management Board**

The Trustees are elected every three years and the managing committee are elected every two years at its annual general meeting

New Trustees and managing committee are elected from the membership of the charity with due consideration taken by members as to their suitability before being elected. The Trustees are elected from members who have rendered three years service to the Temple.

**Trustee Induction and Training**

As all trustees must be members of the Charity, they are all familiar with the practical work of the charity and of its objectives. Appropriate training is provided as required for their roles as Trustees and Managing committee members.

**Risk Management**

The Trustees and managing committee are aware of the risks to funding and review the situation at every Trustees/Committee meeting. Appropriate plans to deal with this are in place and are continually monitored. Procedures are also in place to monitor the Health and Safety of all of the Charity's staff members and visitors to the temple and the Community Centre.

The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks such as three signatures being required for payment from the bank accounts.

The treasurer provides monthly financial statements which are explained to the management committee and are open for member's inspection after giving a reasonable written notice.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023****Organisational Structure**

Shree Sanatan Mandir & Community Centre has a trust board comprising of elected 4 members, and management committee of 16 elected members who meet regularly and oversee the Charity's day to day running and are responsible for the strategic direction and policy of the Mandir and Community Centre.

The Management Board work as a team with a scheme of delegation in place to ensure the charity delivers and maintains the services specified. The members of executive members (consisting of 7 Board members) oversee the day to day running of the Mandir/charity and maintain internal controls of the charity.

The Charity and carries out spot checks on timely basis to ensure the compliance with the controls.

**Objectives and Activities**

The objects of the Charity are to promote Hindu religion and culture in the city of Leicester.

These objects are achieved by providing a place of worship, conducting religious services, celebrating religious festivals and providing Educational, Cultural and Social Activities for the Community.

It also provides educational visits to schools, university students, teachers, police etc for better understanding of Hindu faith and how it works cohesively with other faiths.

Resources are also employed to promote language, literature and music instructions and discussions are also conducted regularly on religious principles. Funds are collected through voluntary donations to finance Charity's activities as well as from the hiring of the hall facilities for religious functions and weddings. The Mandir also provides day care services with meals for elderly and disabled persons.

**Achievements and Performance**

Due to Covid19 restrictions the temple and day care services were shut for a majority part of the year.

With the help of Government grant aid, and diligent budgeting the charity managed to keep its head above water despite extremely difficult conditions.

The trustees are grateful to the Management Committee and other volunteers who again this year are involved in service provision, charity events and fund raising. It has not been possible to quantify the volunteer hours provided in the year.

Extra activities to support the vulnerable adults and children were taken on to ensure no one felt isolated or excluded.

Activity packs for the elders, pick up and drop off service of medication & essential shopping & telephone support helpline, food banks and holiday scheme for children on FSM (Free school meal) through Holiday Activity Fund scheme.

**Financial Review**

The Statement of Financial Activities shows net deficit in Income for the year of £96,516 and restricted and unrestricted reserves stand at £3,659,495 in total.

Due to reduction in support from Local authorities Shree Sanatan Manavta Day Care Services has shown a deficit for the year of £89,557 (2022 £63,773)

The trustees have agreed this year to transfer Nil ( 2022 £Nil ) to a designated building maintenance reserve for future commitments

Details of movements in Fixed Assets are set out in note 14 to the Accounts. The Freehold land and buildings are not valued at a materially different sum from that sum shown in the accounts and no depreciation is provided on them since the market value which has not been quantified far exceeds the book value.

**Principal Funding Sources**

The charity's sources of income arise from the donations from the devotees attending the temple for various religious functions and festivals as well as from the hiring of the community centre and temple facilities. The temple provides day care services with meals for elderly and disabled persons for which they receive contributions from the social services and the service users.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023**

**Investment Policy**

The trustees have put surplus money on interest bearing deposit accounts, which they intend to continue in the foreseeable future.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity at a level which is required to meet its objectives of approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administrative costs for the charity. The Board reviews this periodically.

**Plans for future periods**

The charity plans continuing the activities outlined above in the ensuing years subject to obtaining satisfactory funding arrangements.

**Responsibilities of Management Board**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and to enable them to ensure that the financial statements comply with applicable law and regulations under the Charities Act.

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 also responsible for the contents of the trustees' report and the responsibility of the independent examiners in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**Independent Examiner**

A resolution proposing that K G Solanki & Co Chartered accountants be re-appointed as independent examiners of the charity will be put to the Annual General Meeting

**Approval**

This report was approved by the Trust board on *14 July 2024* and signed on its behalf.

  
Jashvanti R Chauhan, OBE

Trustee

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**INDEPENDENT EXAMINERS' REPORT ON THE**  
**ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2023**

I report on the accounts of Shree Sanatan Mandir & Community Centre for the year ended 31st December 2023 , which are set out on pages 7 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having been satisfied that the charity is not subject to audit and is eligible for independent examination It is my responsibility :

to examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity 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**

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 to 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 be reached.



**K G SOLANKI, A.C.A.**  
**K G SOLANKI & CO.**  
Chartered Accountant  
315 St. Saviours Road,  
LEICESTER

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**


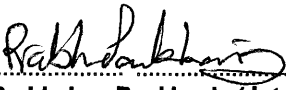
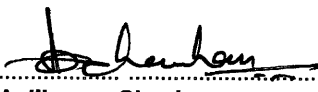
INCOME AND ENDOWMENTS FROM	Notes	Designated	Unrestricted	Total	
		Unrestricted		2023	2022
		£	£	£	£
Donations and legacies	2	-	139,072	139,072	92,024
Grants received	3	-	2,864	2,864	13,392
Charitable activities	4	-	2,551	2,551	9,905
Fund raising ventures	5	-	125,460	125,460	133,948
Income from investments	6	-	2,601	2,601	596
Other incoming Resources	7	-	66,946	66,946	41,960
<b>Total income</b>		-	<b>339,494</b>	<b>339,494</b>	<b>291,825</b>
<b>EXPENDITURE ON</b>					
Direct charitable expenditure	8-10	-	163,962	163,962	91,772
Governance costs	11	-	10,016	10,016	12,320
Other Expenditure	11-12	-	262,032	262,032	233,488
<b>Total expenditure</b>		-	<b>436,010</b>	<b>436,010</b>	<b>337,580</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>					
		-	<b>(96,516)</b>	<b>(96,516)</b>	<b>(45,755)</b>
		-	<b>(96,516)</b>	<b>(96,516)</b>	<b>(45,755)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		124,400	3,631,611	3,756,011	3,801,766
<b>TRANSFER TO MINIBUS REPLACEMENT RESERVE</b>		-	-	-	-
<b>TRANSFER TO PROPERTY MAINTENANCE RESERVE</b>		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>124,400</b>	<b>3,535,095</b>	<b>3,659,495</b>	<b>3,756,011</b>

The notes on pages 9 to 14 form part of these accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**BALANCE SHEET AT 31ST DECEMBER 2023**

	NOTES	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible Fixed Assets - Unrestricted	14		
		3,323,545	3,327,320
<b>CURRENT ASSETS</b>			
Debtors & prepayments	15	1,250	-
Cash at bank and in hand	16	386,757	476,501
		<u>388,007</u>	<u>476,501</u>
<b>Creditors: amounts falling due within one year</b>			
	17	27,057	22,810
		<u>27,057</u>	<u>22,810</u>
<b>NET CURRENT ASSETS</b>		360,950	453,691
<b>TOTAL ASSETS</b>		<u>3,684,495</u>	<u>3,781,011</u>
Represented by:			
<b>CAPITAL</b>			
Restricted funds	18	25,000	25,000
Designated Unrestricted funds	19	124,400	124,400
Unrestricted funds	19	<u>3,535,095</u>	3,631,611
		<u>3,684,495</u>	<u>3,781,011</u>

These financial statements were approved by the Managing Committee at the General Meeting held on 14 July 2024 and signed on its behalf by:

	.....	President		.....	Treasurer
Ramanbhai C Barber, MBE,DL			Prabhaben Pankhania ( Interim)		
	.....	Vice President			
Anilkumar Chauhan					

The notes on pages 9 to 14 form part of these accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of accounting**

The accounts have been prepared on a going concern basis, under the historical cost convention . 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 2018)' , Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. During the year ended 31st December 2023 there were designated funds of £ 124,400 (2022 £ 124,400).

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and the amount can be quantified with reasonable accuracy. The following specific policies in particular are applied to categories of income:

- (1) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable . Grants , where entitlement is not conditional on delivery of a specific performance by the charity , are recognised when the charity becomes unconditionally entitled to the grant.
- (2) The value of services provided by volunteers has not been included in these accounts
- (3) Investment income is included when receivable.
- (4) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) 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 heading that aggregate all cost related to the category. When costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes attributable VAT which cannot be recovered.

- (1) Costs of generating funds comprise the cost associated with attracting voluntary income and the costs of trading for fund-raising purposes.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2023**

- (2) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them
- (3) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to strategic management of the charity
- (4) All costs allocated between expenditure categories of the Statement of Financial Activities are on a basis designed to reflect the use of the resource. Costs relating to particular activity are allocated directly, others are apportioned on an appropriate basis.

**(d) TANGIBLE FIXED ASSETS AND DEPRECIATION**

Depreciation on fixed assets have been provided on following basis in order to write off the cost over their estimated useful lives.

Freehold land and buildings	Nil	
Fixtures and equipment	15%	on reducing balance basis
Minibus	25%	on straight line basis

No depreciation is provided on freehold buildings and deities  
Given the nature of freehold buildings and its expected longevity, the trustees consider the depreciation will be not material in respect of the year and in aggregate.  
Accordingly no depreciation is provided.

**(e) GOVERNANCE COSTS**

This includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**2. Donations and legacies**

	Designated Unrestricted Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
Donations - general	-	124,390	124,390	80,002
Donations - building	-	3,003	3,003	-
Donations - gift aid tax repayment	-	11,679	11,679	12,022
	-	139,072	139,072	92,024

**3. Grants received**

	£	£	£	£
<b>Sanatan Community &amp; Leisure Centre</b>				
Leicester City Council grants	-	-	-	-
Other grants	-	300	300	300
	-	300	300	300
<b>Shree Sanatan Mandir</b>				
Leicester City Council Grants	-	2,564	2,564	13,092
	-	2,564	2,564	13,092
<b>Total</b>	-	2,864	2,864	13,392

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2023**

<b>4. Charitable Trading</b>	Designated Unrestricted Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
Advertising income - Panchang/Sanatan Sandesh advertising	-	2,551	2,551	9,905
	-	2,551	2,551	9,905
<b>5. Fund raising ventures</b>				
Festival income and other activities	-	57,368	57,368	49,406
Smriti Din	-	1,661	1,661	755
	-	59,029	59,029	50,161
<b>Manavta Day Care Centre income:</b>				
Leicester City Council Social Care grant	-	-	-	4,364
Users' contribution	-	66,431	66,431	79,423
	-	66,431	66,431	83,787
<b>Total</b>	-	125,460	125,460	133,948
<b>6. Income from Investment</b>				
Bank interest receivable	£	£	£	£
	-	2,601	2,601	596
<b>7. Other Incoming resources</b>				
Hall hire	£	£	£	£
Temple Centre	-	48,269	48,269	35,531
	-	16,622	16,622	5,180
Membership fees				
Ordinary and Life	-	2,055	2,055	1,249
	-	66,946	66,946	41,960
<b>8. Direct Charitable expenditure</b>				
Premises repairs, insurance and utility expen	£	£	£	£
Less Insurance claim	-	159,978	159,978	73,059
Donations made	-	(39,056)	(39,056)	-
Fund-raising venture expenses	-	779	779	500
Other expenses - Note 10	-	34,861	34,861	11,863
	-	7,400	7,400	6,350
	-	163,962	163,962	91,772
<b>9. Fund-raising venture expenditure</b>				
Festival expenses	£	£	£	£
	-	34,811	34,811	11,863
Subscriptions and affiliation fees	-	50	50	-
	-	34,861	34,861	11,863

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2023**

<b>10. Charitable Trading expenditure</b>	Restricted Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
Panchang/Sanatan Sandesh Printing costs	-	7,400	7,400	6,350
	-	7,400	7,400	6,350
<b>11. Other Expenditure</b>	£	£	£	£
<b>Unrestricted:</b>				
Salaries	-	93,621	93,621	80,057
Telephone, printing, postage & stationery	-	2,924	2,924	1,329
Depreciation	-	4,273	4,273	4,940
Bank charges	-	727	727	560
Manavta Day Care Centre expenses				
Note 12	-	160,487	160,487	146,602
	-	262,032	262,032	233,488
<b>Governance Costs</b>	£	£	£	£
Independent examiner fees				
Mandir	-	1,224	1,224	1,482
Manavta Day Care Centre	-	678	678	1,291
Training costs	-	450	450	-
Legal & Professional fees	-	7,014	7,014	8,897
Trustee indemnity cover	-	650	650	650
	-	10,016	10,016	12,320
<b>12. Manavta Day Care Centre Expenditure</b>	£	£	£	£
Salaries	-	115,934	115,934	97,581
Premises expenses	-	13,196	13,196	22,527
Catering & volunteers expenses	-	6,440	6,440	12,696
Minibus expenses	-	8,121	8,121	5,840
Cleaning	-	5,431	5,431	5,636
Administration	-	11,365	11,365	2,322
	-	160,487	160,487	146,602

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2023**

**13. Employee Emoluments**

The staff costs were:

	2023	2022
	£	£
Wages & salaries	205,325	169,079
Social security costs	1,675	2,549
Pension costs	2,555	6,010
	<u>209,555</u>	<u>177,638</u>
Average number of employees	<u>14</u>	<u>14</u>

**14. FIXED ASSETS**

<b>UNRESTRICTED</b>	Freehold land & bldgs	Deities	Fixtures & equipment	Minibus	Total
	£	£	£	£	£
<b>Cost</b>					
At 1st January 2023	3,283,274	16,054	254,325	11,000	3,564,653
Additions	-	-	498	-	498
At 31st December 2023	<u>3,283,274</u>	<u>16,054</u>	<u>254,823</u>	<u>11,000</u>	<u>3,565,151</u>
<b>Depreciation</b>					
At 1st January 2023	-	-	226,334	10,999	237,333
Provided in the year	-	-	4,273	-	4,273
At 31st December 2023	<u>-</u>	<u>-</u>	<u>230,607</u>	<u>10,999</u>	<u>241,606</u>
<b>Net book value</b>					
At 31st December 2023	<u>3,283,274</u>	<u>16,054</u>	<u>24,216</u>	<u>1</u>	<u>3,323,545</u>
At 1st January 2023	<u>3,283,274</u>	<u>16,054</u>	<u>27,991</u>	<u>1</u>	<u>3,327,320</u>

Given the nature of freehold buildings and its expected longevity, the trustees consider that the depreciation will not be material in respect of the year and in aggregate. Accordingly no depreciation is provided.

**15. DEBTORS**

Sanatan Sandesh adverts

	2023	2022
	£	£
Sanatan Sandesh adverts	1,250	-
	<u>1,250</u>	<u>-</u>

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2023**

<b>16. CASH AT BANK AND IN HAND</b>	2023	2022
	£	£
Cash at bank - Mandir - Natwest	159,886	161,420
Cash at bank - Mandir - Natwest - Property Maintenance Reserve	101,212	100,000
Cash at bank - Sanatan Community & Leisure Centre - Natwest	44,072	43,348
Cash at bank - Manavta Day Care Centre - Natwest	56,070	130,028
Cash at bank - Manavta Day Care Centre - Natwest Reserve account		16,067
Cash at bank - Manavta Day Care Centre - Natwest - Designated fund	24,400	24,400
Cash in hand - Mandir	705	1,229
Cash in hand - Manavta Day Care Centre	412	9
	<u>386,757</u>	<u>476,501</u>

<b>17. CREDITORS: amounts falling due within one year</b>	£	£
Donations collected for relief for any natural calamities	4,051	4,051
Accruals & prepaid income	23,006	18,759
	<u>27,057</u>	<u>22,810</u>

<b>18. CAPITAL - RESTRICTED FUND</b>	Other Restricted Funds	Total
	£	£
Balance at 1st January 2023	25,000	25,000
Donation received	-	-
Balance at 31st December 2023	<u>25,000</u>	<u>25,000</u>

<b>19. CAPITAL - UNRESTRICTED FUND</b>	Manavta Minibus reserve	Property Maintenance Reserve	Total Designated	Other Unrestricted
	£	£	£	£
Balance at 1st January 2023	24,400	100,000	124,400	3,631,611
Net deficit	-	-	-	(96,516)
Balance at 31st December 2023	<u>24,400</u>	<u>100,000</u>	<u>124,400</u>	<u>3,535,095</u>

**20. TRANSACTIONS WITH RELATED PARTIES**

No payments were made to any other trustees or management committee during the year ( 2022 - £Nil)

**SHREE SANATAN MANDIR AND COMMUNITY CENTRE**

England & Wales - Charity number 500704

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# Accounts

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CHARITY REG.-NO. 500704

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2022  
FOR

SHREE SANATAN MANDIR & COMMUNITY CENTRE

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2022  
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**SHREE SANATAN MANDIR & COMMUNITY CENTRE****CHARITY INFORMATION****Management Committee**

<b>President</b>	Ramanbhai C Barber, MBE,DL
<b>Vice President</b>	Anilbhai Chauhan

<b>Secretary</b>	Illaben Majithia
<b>Assistant Secretary</b>	Bipinbhai Parmar
<b>Treasurer</b>	Prabhaben Pankhania ( Interim)
<b>Assistant Treasurer</b>	Daxbhai Kandoi
<b>Funding Officer</b>	Nareshbhai Vaghela

**Committee Members**

Ushmben Kotecha	Mahendrabhai Makwana
Naliniben Mandalia	Prakashbhai Rathod
Prafulbhai Patel	Rajubhai Solanki
Darsheetbhai Chauhan	Shobhnaben Trivedi

**Co-opted Member**

Suryakantbhai Chauhan  
Ashokbhai Patel  
Jaswantbhai Joshi

**Holding Trustees**

Jivanbhai C Patel	Chairman
Jashvantlal R Chauhan, OBE	Secretary
Chandubhai Tank	
Late Kantilalbhai Chudasama	
Vibhootiben Acharya	

**Charity Number**

500704

**Charity Offices**

84 Weymouth Street  
Leicester  
LE4 6FQ

**Independent Examiner**

K G Solanki & Co.  
Chartered Accountants  
Hamilton House  
315 St Saviours Road  
Leicester  
LE5 4HG

**Bankers**

National Westminster Bank plc

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022**

The Trustees submit their annual report and the independently examined financial statements for the year ended 31st December 2022

The members have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018)

**Reference and Administrative Information**

<b>Charity Name</b>	Shree Sanatan Mandir & Community Centre
<b>Charity Number</b>	500704
<b>Address</b>	84 Weymouth Street, Leicester, LE4 6FQ
<b>Independent examiner</b>	K G Solanki & Co, Chartered Accountants, 315 St Saviours Road, Leicester, LE5 4HG
<b>Bankers</b>	National Westminster Bank plc, 2 Melton Road, Leicester, LE4 5NT

**TRUSTEES**

The Holding Trustees during the year under review were:

Jivanbhai C Patel	Chairman
Jashvantlal R Chauhan, OBE	Secretary
Chandubhai Tank	
Late Kantilalbai Chudasama	
Vibhootiben Acharya	

**Structure and Governance**

**Governing Document**

The Charity is governed by its Constitution as duly revised and dated 2nd April 2018.

The legal ownership of the Charity's moveable and immovable property vests with the Holding Trustees and the the Managing Committee (designated as Managing Trustees) are responsible for the management of day-to-day matters.

**Recruitment and Appointment of Management Board**

The Trustees are elected every three years and the managing committee are elected each year at its annual general meeting

New Trustees and managing committee are elected from the membership of the charity with due consideration taken by members as to their suitability before being elected. The Trustees are elected from members who have rendered three years service to the Temple.

**Trustee Induction and Training**

As all trustees must be members of the Charity, they are all familiar with the practical work of the charity and of its objectives. Appropriate training is provided as required for their roles as Trustees and Managing committee members.

**Risk Management**

The Trustees and managing committee are aware of the risks to funding and review the situation at every Trustees/Committee meeting. Appropriate plans to deal with this are in place and are continually monitored. Procedures are also in place to monitor the Health and Safety of all of the Charity's staff members and visitors to the temple and the Community Centre.

The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks such as three signatures being required for payment from the bank accounts.

The treasurer provides monthly financial statements which are explained to the management committee and are open for member's inspection after giving a reasonable written notice.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Organisational Structure**

Shree Sanatan Mandir & Community Centre has a trust board comprising of elected 5 members, and management committee of 19 elected members who meet regularly and oversee the Charity's day to day running and are responsible for the strategic direction and policy of the Mandir and Community Centre.

The Management Board work as a team with a scheme of delegation in place to ensure the charity delivers and maintains the services specified. The members of executive members (consisting of 7 Board members) oversee the day to day running of the Mandir/charity and maintain internal controls of the charity.

The Charity and carries out spot checks on timely basis to ensure the compliance with the controls.

**Objectives and Activities**

The objects of the Charity are to promote Hindu religion and culture in the city of Leicester.

These objects are achieved by providing a place of worship, conducting religious services, celebrating religious festivals and providing Educational, Cultural and Social Activities for the Community.

It also provides educational visits to schools, university students, teachers, police etc for better understanding of Hindu faith and how it works cohesively with other faiths.

Resources are also employed to promote language, literature and music instructions and discussions are also conducted regularly on religious principles. Funds are collected through voluntary donations to finance Charity's activities as well as from the hiring of the hall facilities for religious functions and weddings. The Mandir also provides day care services with meals for elderly and disabled persons.

**Achievements and Performance**

Due to Covid19 restrictions the temple and day care services were shut for a majority part of the year.

With the help of Government grant aid, and diligent budgeting the charity managed to keep its head above water despite extremely difficult conditions.

The trustees are grateful to the Management Committee and other volunteers who again this year are involved in service provision, charity events and fund raising. It has not been possible to quantify the volunteer hours provided in the year.

Extra activities to support the vulnerable adults and children were taken on to ensure no one felt isolated or excluded.

Activity packs for the elders, pick up and drop off service of medication & essential shopping & telephone support helpline, food banks and holiday scheme for children on FSM (Free school meal) through Holiday Activity Fund scheme.

**Financial Review**

The Statement of Financial Activities shows net deficit in Income for the year of £45,756 and restricted and unrestricted reserves stand at £3,826,766 in total.

Due to reduction in support from Local authorities Shree Sanatan Manavta Day Care Services has shown a deficit for the year of £63,773 (2021 £40,878)

The trustees have agreed this year to transfer Nil ( 2021 £Nil ) to a designated building maintenance reserve for future commitments

Details of movements in Fixed Assets are set out in note 14 to the Accounts. The Freehold land and buildings are not valued at a materially different sum from that sum shown in the accounts and no depreciation is provided on them since the market value which has not been quantified far exceeds the book value.

**Principal Funding Sources**

The charity's sources of income arise from the donations from the devotees attending the temple for various religious functions and festivals as well as from the hiring of the community centre and temple facilities. The temple provides day care services with meals for elderly and disabled persons for which they receive contributions from the social services and the service users.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Investment Policy**

The trustees have put surplus money on interest bearing deposit accounts, which they intend to continue in the foreseeable future.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity at a level which is required to meet its objectives of approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administrative costs for the charity. The Board reviews this periodically.

**Plans for future periods**

The charity plans continuing the activities outlined above in the ensuing years subject to obtaining satisfactory funding arrangements.

**Responsibilities of Management Board**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and to enable them to ensure that the financial statements comply with applicable law and regulations under the Charities Act.

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.

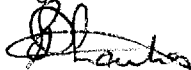
The trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiners in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**Independent Examiner**

A resolution proposing that K G Solanki & Co Chartered accountants be re-appointed as independent examiners of the charity will be put to the Annual General Meeting

**Approval**

This report was approved by the Trust board on September 2023 and signed on its behalf.



Jashvantlal R Chauhan, OBE

Trustee

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**INDEPENDENT EXAMINERS' REPORT ON THE**  
**ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2022**

I report on the accounts of Shree Sanatan Mandir & Community Centre for the year ended 31st December 2022, which are set out on pages 7 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having been satisfied that the charity is not subject to audit and is eligible for independent examination it is my responsibility:

to examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity 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**

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 to 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.

**K G SOLANKI, A.C.A.**  
**K G SOLANKI & CO.**  
Chartered Accountant  
315 St. Saviours Road,  
LEICESTER



**SHREE SANATAN MANDIR & COMMUNITY CENTRE****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**


INCOME AND ENDOWMENTS FROM	Notes	Designated	Unrestricted	Total	
		Unrestricted		2022	2021
		£	£	£	£
Donations and legacies	2	-	92,024	92,024	64,320
Grants received	3	-	13,392	13,392	78,478
Charitable activities	4	-	9,905	9,905	5,165
Fund raising ventures	5	-	133,947	133,947	119,059
Income from investments	6	-	596	596	26
Other incoming Resources	7	-	41,960	41,960	54,257
<b>Total income</b>		-	291,824	291,824	321,305
<b>EXPENDITURE ON</b>					
Direct charitable expenditure	8-10	-	91,772	91,772	46,398
Governance costs	11	-	12,320	12,320	5,108
Other Expenditure	11-12	-	233,488	233,488	227,394
<b>Total expenditure</b>		-	337,580	337,580	278,900
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		-	(45,756)	(45,756)	42,405
		-	(45,756)	(45,756)	42,405
<b>TOTAL FUNDS BROUGHT FORWARD</b>		124,400	3,677,366	3,801,766	3,759,361
<b>TRANSFER TO MINIBUS REPLACEMENT RESERVE</b>		-	-	-	-
<b>TRANSFER TO PROPERTY MAINTENANCE RESERVE</b>		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		124,400	3,631,610	3,756,010	3,801,766

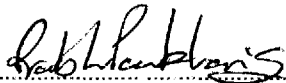
The notes on pages 9 to 14 form part of these accounts


**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**BALANCE SHEET AT 31ST DECEMBER 2022**

	NOTES	£	2022	£	2021
<b>FIXED ASSETS</b>					
Tangible Fixed Assets - Unrestricted	15			3,327,320	<u>3,332,260</u>
<b>CURRENT ASSETS</b>					
Debtors & prepayments	16		-		-
Cash at bank and in hand	17	476,500			506,834
			<u>476,500</u>		<u>506,834</u>
<b>Creditors: amounts falling due within one year</b>					
	18	22,810			12,328
			<u>22,810</u>		<u>12,328</u>
<b>NET CURRENT ASSETS</b>				453,690	494,506
<b>TOTAL ASSETS</b>				<u>3,781,010</u>	<u>3,826,766</u>
Represented by:					
<b>CAPITAL</b>					
Restricted funds	19			25,000	25,000
Designated Unrestricted funds	20	124,400			124,400
Unrestricted funds	20	3,631,610		3,756,010	3,677,366
				<u>3,781,010</u>	<u>3,826,766</u>

These financial statements were approved by the Managing Committee at the General Meeting held on September 2023 and signed on its behalf by:

  
..... President  
Ramanbhai C Barber, MBE, DL

  
..... Treasurer  
Prabhaven Pankhania ( Interim)

  
..... Secretary  
Illaben Majithia

The notes on pages 9 to 14 form part of these accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2022**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of accounting**

The accounts have been prepared on a going concern basis, under the historical cost convention. 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 2018)', Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. During the year ended 31st December 2022 there were designated funds of £ 124,400 (2021 £ 124,400).

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and the amount can be quantified with reasonable accuracy. The following specific policies in particular are applied to categories of income:

- (1) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- (2) The value of services provided by volunteers has not been included in these accounts
- (3) Investment income is included when receivable.
- (4) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) 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 heading that aggregate all cost related to the category. When costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes attributable VAT which cannot be recovered.

- (1) Costs of generating funds comprise the cost associated with attracting voluntary income and the costs of trading for fund-raising purposes.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2022**

- (2) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them
- (3) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to strategic management of the charity
- (4) All costs allocated between expenditure categories of the Statement of Financial Activities are on a basis designed to reflect the use of the resource. Costs relating to particular activity are allocated directly, others are apportioned on an appropriate basis.

**(d) TANGIBLE FIXED ASSETS AND DEPRECIATION**

Depreciation on fixed assets have been provided on following basis in order to write off the cost over their estimated useful lives.

Freehold land and buildings	Nil	
Fixtures and equipment	15%	on reducing balance basis
Minibus	25%	on straight line basis

No depreciation is provided on freehold buildings and deities

Given the nature of freehold buildings and its expected longevity, the trustees consider the depreciation will be not material in respect of the year and in aggregate.

Accordingly no depreciation is provided.

**(e) GOVERNANCE COSTS**

This includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**2. Donations and legacies**

	Designated Unrestricted Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Donations - general	-	80,002	80,002	60,304
Donations - gift aid tax repayment	-	12,022	12,022	4,016
	-	92,024	92,024	64,320

**3. Grants received**

	£	£	£	£
<b>Sanatan Community &amp; Leisure Centre</b>				
St Philips Centre	-	-	-	1,000
Leicester City Council grants	-	-	-	37,140
Other grants	-	300	300	450
	-	300	300	38,590
<b>Shree Sanatan Mandir</b>				
HMRC JRS Grant	-	-	-	24,888
Leicester City Council Grants	-	13,092	13,092	10,000
Leicester CC GSF Grant	-	-	-	5,000
	-	13,092	13,092	39,888
<b>Total</b>	-	13,392	13,392	78,478

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2022**

4. Charitable Trading	Designated Unrestricted Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Advertising income - Panchang/Sanatan Sandesh advertising	-	9,905	9,905	5,165
	-	9,905	9,905	5,165
<b>5. Fund raising ventures</b>				
Festival income and other activities	-	49,406	49,406	28,548
Smriti Din	-	755	755	624
	-	50,161	50,161	29,172
<b>Manavta Day Care Centre income:</b>				
HMRC JRS Grant	-	-	-	50,384
Leicester City Council Social Care gran	-	4,364	4,364	-
Leicester City Council Covid grant	-	-	-	27,358
Users' contribution	-	79,423	79,423	12,145
	-	83,787	83,787	89,887
Total	-	133,947	133,947	119,059
<b>6. Income from Investment</b>				
Bank interest receivable	£	£	£	£
	-	596	596	26
<b>7. Other Incoming resources</b>				
Hall hire	£	£	£	£
Temple	-	35,531	35,531	17,823
Centre	-	5,180	5,180	35,837
Membership fees				
Ordinary	-	688	688	36
Life members	-	561	561	561
	-	41,960	41,960	54,257
<b>8. Direct Charitable expenditure</b>				
Premises insurance and utility expenses	£	£	£	£
Donations made	-	73,059	73,059	34,499
Fund-raising venture expenses	-	500	500	3,101
Note 9	-	11,863	11,863	849
Other expenses - Note 10	-	6,350	6,350	7,949
	-	91,772	91,772	46,398
<b>9. Fund-raising venture expenditure</b>				
Festival expenses	£	£	£	£
Subscriptions and affiliation fees	-	11,863	11,863	799
	-	-	-	50
	-	11,863	11,863	849

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2022**

10. Charitable Trading expenditure	Restricted Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Panchang/Sanatan Sandesh	-	6,350	6,350	7,949
	-	6,350	6,350	7,949
<b>11. Other Expenditure</b>	£	£	£	£
<b>Unrestricted:</b>				
Salaries	-	80,057	80,057	69,818
Telephone,printing,postage & stationery	-	1,329	1,329	1,400
Depreciation	-	4,940	4,940	8,560
Bank charges	-	560	560	438
Sanatan Community & Leisure expenses Note 13	-	-	-	18,534
Manavta Day Care Centre expenses Note 12	-	146,602	146,602	128,644
	-	233,488	233,488	227,394
<b>Governance Costs</b>	£	£	£	£
Independent examiner fees				
Mandir	-	1,482	1,482	930
Manavta Day Care Centre	-	1,291	1,291	600
Legal & Professional fees	-	8,897	8,897	2,928
Trustee indemnity cover	-	650	650	650
	-	12,320	12,320	5,108
<b>12. Manavta Day Care Centre Expenditure</b>	£	£	£	£
Salaries	-	97,581	97,581	79,028
Premises expenses	-	22,527	22,527	38,511
Catering & volunteers expenses	-	12,696	12,696	4,460
Minibus expenses	-	5,840	5,840	2,318
Cleaning	-	5,636	5,636	2,569
Administration	-	2,322	2,322	1,758
	-	146,602	146,602	128,644

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2022**

	Restricted Funds	Unrestricted Funds	2022 Total £	2021 Total £
<b>13. Sanatan Community &amp; Leisure Centre expenses</b>	£	£	£	£
Premises expenses	-	-	-	4,245
Activity expenses	-	-	-	11,289
Professional fees	-	-	-	3,000
	-	-	-	18,534

**14. Employee Emoluments**

The staff costs were:

	2022 £	2021 £
Wages & salaries	169,079	141,641
Social security costs	2,549	2,549
Pension costs	6,010	4,657
	177,638	148,847
Average number of employees	14	14

**15. FIXED ASSETS**

<b>UNRESTRICTED</b>	Freehold land & bldgs £	Deities £	Fixtures & equipment £	Minibus £	Total £
<b>Cost</b>					
At 1st January 2022	3,283,274	16,054	254,325	11,000	3,564,653
Additions	-	-	-	-	-
At 31st December 2022	3,283,274	16,054	254,325	11,000	3,564,653
<b>Depreciation</b>					
At 1st January 2022	-	-	221,394	10,999	232,393
Provided in the year	-	-	4,940	-	4,940
At 31st December 2022	-	-	226,334	10,999	237,333
<b>Net book value</b>					
At 31st December 2022	3,283,274	16,054	27,991	1	3,327,320
At 1st January 2022	3,283,274	16,054	32,931	1	3,332,260

Given the nature of freehold buildings and its expected longevity, the trustees consider that the depreciation will not be material in respect of the year and in aggregate. Accordingly no depreciation is provided.

**16. DEBTORS**

	2022 £	2021 £
	-	-
	-	-

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2022**

**17. CASH AT BANK AND IN HAND**

	2022	2021
	£	£
Cash at bank - Mandir - Natwest	161,420	130,382
Cash at bank - Mandir - Natwest - Property Maintenance Reserve	100,000	100,000
Cash at bank - Sanatan Community & Leisure Centre - Natwest	43,348	42,383
Cash at bank - Manavta Day Care Centre - Natwest	130,027	-
Cash at bank - Manavta Day Care Centre - Natwest Reserve account	16,067	209,640
Cash at bank - Manavta Day Care Centre - Natwest - Designated fund	24,400	24,400
Cash in hand - Mandir	1,229	24
Cash in hand - Manavta Day Care Centre	9	5
	<u>476,500</u>	<u>506,834</u>

**18. CREDITORS: amounts falling due within one year**

	£	£
Donations collected for relief for any natural calamities	4,051	4,051
Accruals & prepaid income	18,759	8,277
	<u>22,810</u>	<u>12,328</u>

**19. CAPITAL - RESTRICTED FUND**

	Other Restricted Funds	Total
	£	£
Balance at 1st January 2022	25,000	25,000
Donation received	-	-
Balance at 31st December 2022	<u>25,000</u>	<u>25,000</u>

**20. CAPITAL - UNRESTRICTED FUND**

	Manavta Minibus reserve	Property Maintenance Reserve	Total Designated	Other Unrestricted
	£	£	£	£
Balance at 1st January 2022	24,400	100,000	124,400	3,677,366
Net surplus	-	-	-	(45,756)
Transfer to designated minibus reserve	-	-	-	-
Transfer to property maintenance reserve	-	-	-	-
Balance at 31st December 2022	<u>24,400</u>	<u>100,000</u>	<u>124,400</u>	<u>3,631,610</u>

**21. TRANSACTIONS WITH RELATED PARTIES**

Apart from the following trustees/management committee no payments were made to any other trustees or management committee during the year ( 2021 - £1,440)

	2022	2021
	£	£
Honorarium paid to		
Vibhooti Acharya ( President )	-	720
Kunal Nagar ( committee member )	-	720
Total	<u>-</u>	<u>1,440</u>

**SHREE SANATAN MANDIR AND COMMUNITY CENTRE**

England & Wales - Charity number 500704

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# Accounts

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SHREE SANATAN MANDIR & COMMUNITY CENTRE

FOR

YEAR ENDED 31ST DECEMBER 2021

FINANCIAL STATEMENTS FOR THE

REPORT OF THE TRUSTEES AND

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2021  
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2	Charity information
3-5	Trustees Report
6	Independent Examiner's Report
7	Statement of Financial Activities
8	Balance Sheet
9-14	Notes to the accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**CHARITY INFORMATION**

<b>Management Committee</b>	<b>President</b> Vibhootiben R Acharya	<b>Secretary</b> Bhartiben R Acharya	<b>Co-opted Member</b> Mrudulaben Shukla Pravinbhai Makwana Kumudben Patel Chandubhai Tank	<b>Charity Number</b> 500704	<b>Bankers</b> National Westminster Bank plc
<b>President</b> Vice President	Darshneetbhai Chauhan (resigned 1st February 2021)	Bipinbhai Parmar (resigned 1st July 2021)	Mrudulaben Shukla Pravinbhai Makwana Kumudben Patel Chandubhai Tank	<b>Charity Offices</b> 84 Weymouth Street Leicester LE4 6FQ	<b>Independent Examiner</b> K G Solanki & Co. Chartered Accountants Hamilton House 315 St Savours Road Leicester LE5 4HG
<b>Secretary</b> Assistant Secretary Treasurer Assistant Treasurer Funding Officer	Himmatbhai Karelia Ishwarbhai Patel Madhuben Chauhan Kiranbhai Bhatt	Bhartiben R Acharya Pravinbhai Jagjivan Dhirubhai Shah Kunal Nagar	Mrudulaben Shukla Pravinbhai Makwana Kumudben Patel Chandubhai Tank	<b>Holding Trustees</b> Chairman Jashvantlal R Chauhan, OBE Secretary Pravinbhai Acharya decd. Ramanbhai C Barber, MBE, DL	

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021**

The Trustees submit their annual report and the independently examined financial statements for the year ended 31st December 2021

The members have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018)

**Reference and Administrative Information**

Charity Name Shree Sanatan Mandir & Community Centre  
 Charity Number 500704  
 Address 84 Weymouth Street, Leicester, LE4 6FQ  
 Independent examiner K G Solanki & Co, Chartered Accountants, 315 St Savours Road, Leicester, LE5 4HG  
 Bankers National Westminster Bank plc, 2 Melton Road, Leicester, LE4 5NT

**TRUSTEES**

The Holding Trustees during the year under review were:

Jivanbhai C Patel  
 Chairman  
 Jashvantlal R Chauhan, OBE  
 Secretary  
 Pravinbhai Acharya decd.  
 Ramanbhai C Barber, MBE, DL

**Structure and Governance**

**Governing Document**  
 The Charity is governed by its Constitution as duly revised and dated 2nd April 2018. The legal ownership of the Charity's moveable and immovable property vests with the Holding Trustees and the Managing Committee (designated as Managing Trustees) are responsible for the management of day-to-day matters.

**Recruitment and Appointment of Management Board**

The Trustees are elected every three years and the managing committee are elected each year at its annual general meeting  
 New Trustees and managing committee are elected from the membership of the charity with due consideration taken by members as to their suitability before being elected. The Trustees are elected from members who have rendered three years service to the Temple.

**Trustee Induction and Training**

As all trustees must be members of the Charity, they are all familiar with the practical work of the charity and of its objectives. Appropriate training is provided as required for their roles as Trustees and Managing committee members.

**Risk Management**

The Trustees and managing committee are aware of the risks to funding and review the situation at every Trustees/Committee meeting. Appropriate plans to deal with this are in place and are continually monitored. Procedures are also in place to monitor the Health and Safety of all of the Charity's staff members and visitors to the temple and the Community Centre.  
 The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks such as three signatures being required for payment from the bank accounts. The treasurer provides monthly financial statements which are explained to the management committee and are open for members inspection after giving a reasonable written notice.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021**

**Organisational Structure**

Shree Sanatan Mandir & Community Centre has a trust board comprising of elected 5 members, and management committee of 19 elected members who meet regularly and oversee the Charity's day to day running and are responsible for the strategic direction and policy of the Mandir and Community Centre. The Management Board work as a team with a scheme of delegation in place to ensure the charity delivers and maintains the services specified. The members of executive members (consisting of 7 Board members) oversee the day to day running of the Mandir/charity and maintain internal controls of the charity. The Charity and carries out spot checks on timely basis to ensure the compliance with the controls.

**Objectives and Activities**

The objects of the Charity are to promote Hindu religion and culture in the city of Leicester. These objects are achieved by providing a place of worship, conducting religious services, celebrating religious festivals and providing Educational, Cultural and Social Activities for the Community. It also provides educational visits to schools, university students, teachers, police etc for better understanding of Hindu faith and how it works cohesively with other faiths. Resources are also employed to promote language, literature and music instructions and discussions are also conducted regularly on religious principles. Funds are collected through voluntary donations to finance Charity's activities as well as from the hiring of the hall facilities for religious functions and weddings. The Mandir also provides day care services with meals for elderly and disabled persons.

**Achievements and Performance**

Due to Covid-19 restrictions the temple and day care services were shut for a majority part of the year. With the help of Government grant aid, and diligent budgeting the charity managed to keep its head above water despite extremely difficult conditions. The trustees are grateful to the Management Committee and other volunteers who again this year are involved in service provision, charity events and fund raising. It has not been possible to quantify the volunteer hours provided in the year. Extra activities to support the vulnerable adults and children were taken on to ensure no one felt isolated or excluded. Activity packs for the elders, pick up and drop off service of medication & essential shopping & telephone support helpline, food banks and holiday scheme for children on FSM (Free school meal) through Holiday Activity Fund scheme.

**Financial Review**

The Statement of Financial Activities shows net income for the year of £42,405 and restricted and unrestricted reserves stand at £3,826,766 in total. Due to covid-19 restrictions activities of Shree Sanatan Manavta Day Care Services had to be closed for majority part of the year and has shown a deficit of £40,878. The trustees have agreed this year to transfer Nil ( 2020 £100,000) to a designated building maintenance reserve for future commitments. Details of movements in Fixed Assets are set out in note 14 to the Accounts. The Freehold land and buildings are not valued at a materially different sum from that sum shown in the accounts and no depreciation is provided on them since the market value which has not been quantified far exceeds the book value.

**Principal Funding Sources**

The charity's sources of income arise from the donations from the devotees attending the temple for various religious functions and festivals as well as from the hiring of the community centre and temple facilities. The temple provides day care services with meals for elderly and disabled persons for which they receive contributions from the social services and the service users.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021**

**Investment Policy**

The trustees have put surplus money on interest bearing deposit accounts, which they intend to continue in the foreseeable future.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity at a level which is required to meet its objectives of approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administrative costs for the charity. The Board reviews this periodically.

**Plans for future periods**

The charity plans continuing the activities outlined above in the ensuing years subject to obtaining satisfactory funding arrangements.

**Responsibilities of Management Board  
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and to enable them to ensure that the financial statements comply with applicable law and regulations under the Charities Act. 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 also responsible for the contents of the trustees' report and the responsibility of the independent examiners in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**Independent Examiner**

A resolution proposing that K G Solanki & Co Chartered accountants be re-appointed as independent examiners of the charity will be put to the Annual General Meeting

**Approval**

This report was approved by the Trust board on 22nd May 2022 and signed on its behalf.

Jashvanti R Chauhan, OBE  
Trustee

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**INDEPENDENT EXAMINERS' REPORT ON THE**  
**ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2021**

I report on the accounts of Shree Sanatan Mandir & Community Centre for the year ended 31st December 2021, which are set out on pages 7 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales. Having been satisfied that the charity is not subject to audit and is eligible for independent examination it is my responsibility to examine the accounts under section 145 of the 2011 Act.

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity 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**

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 to 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 be reached.



**K G SOLANKI, A.C.A.**

**K G SOLANKI & CO.**

Chartered Accountant

315 St. Savours Road,

LEICESTER

22nd May 2022

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

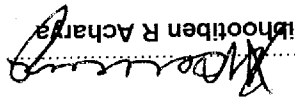
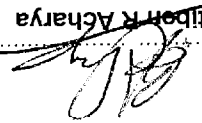
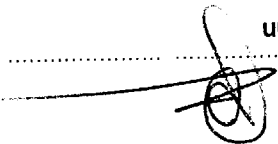
	Notes	Designated	Unrestricted	Total
<b>INCOME AND ENDOWMENTS FROM</b>		£	£	£
Donations and legacies	2	64,320	64,320	34,726
Grants received	3	78,478	78,478	67,043
Charitable activities	4	5,165	5,165	2,907
Fund raising ventures	5	119,059	119,059	136,323
Income from investments	6	26	26	251
Other incoming Resources	7	54,257	54,257	26,955
<b>Total income</b>		<b>321,305</b>	<b>321,305</b>	<b>268,205</b>
<b>EXPENDITURE ON</b>				
Direct charitable expenditure	8-10	-	46,398	46,807
Governance costs	11	-	5,108	2,024
Other Expenditure	11-12	-	227,394	193,664
<b>Total expenditure</b>		<b>-</b>	<b>278,900</b>	<b>242,495</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>-</b>	<b>42,405</b>	<b>25,710</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>124,400</b>	<b>3,634,961</b>	<b>3,759,361</b>
<b>TRANSFER TO MINIBUS REPLACEMENT RESERVE</b>		-	-	-
<b>TRANSFER TO PROPERTY MAINTENANCE RESERVE</b>		-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>124,400</b>	<b>3,677,366</b>	<b>3,759,361</b>

The notes on pages 9 to 14 form part of these accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE  
BALANCE SHEET AT 31ST DECEMBER 2021**

	2021	2020
<b>FIXED ASSETS</b>		
Tangible Fixed Assets - Unrestricted	£ 3,332,260	£ 3,331,439
<b>CURRENT ASSETS</b>		
Debtors & prepayments	506,834	4,731
Cash at bank and in hand	506,834	453,552
<b>NET CURRENT ASSETS</b>	<b>506,834</b>	<b>458,283</b>
Creditors: amounts falling due within one year	12,328	5,361
<b>TOTAL ASSETS</b>	<b>3,826,766</b>	<b>3,784,361</b>
<b>Represented by:</b>		
<b>CAPITAL</b>		
Restricted funds	25,000	25,000
Designated Unrestricted funds	124,400	124,400
Unrestricted funds	3,677,366	3,634,961
	<b>3,826,766</b>	<b>3,784,361</b>

These financial statements were approved by the Managing Committee at the General Meeting held on 22nd May 2022 and signed on its behalf by:

President:  Virbhooiben R Acharya  
 Secretary:  Bharitbho R Acharya  
 Treasurer:  Pravinbhai Jagjivan

The notes on pages 9 to 14 form part of these accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2021**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of accounting**

The accounts have been prepared on a going concern basis, under the historical cost convention. 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 2018), 'Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. During the year ended 31st December 2021 there were designated funds of £ 124,400 (2020 £ 124,400). Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and the amount can be quantified with reasonable accuracy. The following specific policies in particular are applied to categories of income:

(1) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(2) The value of services provided by volunteers has not been included in these accounts

(3) Investment income is included when receivable.

(4) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) 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 heading that aggregate all cost related to the category. When costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes attributable VAT which cannot be recovered.

(1) Costs of generating funds comprise the cost associated with attracting voluntary income and the costs of trading for fund-raising purposes.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2021**

(2) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them

(3) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to strategic management of the charity

(4) All costs allocated between expenditure categories of the Statement of Financial Activities are on a basis designed to reflect the use of the resource. Costs relating to particular activity are allocated directly, others are apportioned on an appropriate basis.

**(d) TANGIBLE FIXED ASSETS AND DEPRECIATION**

Depreciation on fixed assets have been provided on following basis in order to write off the cost over their estimated useful lives.

Freehold land and buildings	Nil	on reducing balance basis
Fixtures and equipment	15%	on straight line basis
Minibus	25%	on straight line basis

No depreciation is provided on freehold buildings and fixtures

Given the nature of freehold buildings and its expected longevity, the trustees consider the depreciation will be not material in respect of the year and in aggregate.

Accordingly no depreciation is provided.

**(e) GOVERNANCE COSTS**

This includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**2. Donations and legacies**

	Designated	Unrestricted	Funds	Total
Unrestricted	£	£	£	£
2021	60,304	60,304	4,016	124,624
2020	29,725	5,001	-	34,726

Donations - general  
 Donations - plaque  
 Donations - gift aid tax repayment

**3. Grants received**

	£	£	£	£
Sanatan Community & Leisure Centre	1,000	1,000	37,140	4,000
St Phillips Centre	-	-	450	7,270
Leics Voi Reaching People	-	-	38,590	11,270
Leicester CC summer scheme	-	-	24,888	39,753
HMRC JRS Grant	-	-	10,000	10,500
Leicester City Council Grants	-	-	5,000	5,520
Leicester CC GSF Grant	-	-	39,888	55,773
Total	-	-	78,478	67,043

**Sanatan Community & Leisure Centre**

St Phillips Centre  
 Leics Voi Reaching People  
 Leicester CC summer scheme

**Shree Sanatan Mandir**

HMRC JRS Grant  
 Leicester City Council Grants  
 Leicester CC GSF Grant

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2021**

	2021	2020
Designated Funds	£ 5,165	£ 2,907
Unrestricted Funds	£ 5,165	£ 2,907
<b>Total</b>	<b>£ 10,330</b>	<b>£ 5,814</b>

Advertising income - Panchang/Sanatan Sandesh advertising

**4. Charitable Trading**

**5. Fund raising ventures**

Festival income and other activities  
 Smriti Din

**Manavta Day Care Centre Income:**

HMRC JRS Grant  
 Leicester City Council Covid grant  
 Users' contribution

Total

**6. Income from Investment**

Bank interest receivable

**7. Other Incoming resources**

Hall hire Temple

Centre

Administration charges

Membership fees

Life members

**8. Direct Charitable expenditure**

Premises insurance and utility expenses

Donations made

Fund-raising venture expenses

Note 9

Other expenses - Note 10

**9. Fund-raising venture expenditure**

Festival expenses

Subscriptions and affiliation fees

	2021	2020
Advertising income - Panchang/Sanatan Sandesh advertising	5,165	2,907
<b>4. Charitable Trading</b>	<b>10,330</b>	<b>5,814</b>
<b>5. Fund raising ventures</b>	<b>28,548</b>	<b>15,107</b>
Festival income and other activities Smriti Din	624	151
<b>Manavta Day Care Centre Income:</b>	<b>50,384</b>	<b>48,504</b>
HMRC JRS Grant	50,384	48,504
Leicester City Council Covid grant	27,358	30,506
Users' contribution	12,145	42,055
<b>Total</b>	<b>119,059</b>	<b>136,323</b>
<b>6. Income from Investment</b>	<b>26</b>	<b>251</b>
Bank interest receivable	26	251
<b>7. Other Incoming resources</b>	<b>17,823</b>	<b>6,148</b>
Hall hire Temple	17,823	6,148
Centre	35,837	20,513
Administration charges	36	141
Membership fees	561	153
Life members	54,257	26,955
<b>8. Direct Charitable expenditure</b>	<b>34,499</b>	<b>34,148</b>
Premises insurance and utility expenses	34,499	34,148
Donations made	3,101	1,576
Fund-raising venture expenses	849	9,733
Note 9	7,949	1,350
Other expenses - Note 10	46,398	46,807
<b>9. Fund-raising venture expenditure</b>	<b>849</b>	<b>9,733</b>
Festival expenses	849	9,733
Subscriptions and affiliation fees	50	-
<b>Total</b>	<b>2021</b>	<b>2020</b>
Designated Funds	£ 5,165	£ 2,907
Unrestricted Funds	£ 5,165	£ 2,907
<b>Total</b>	<b>£ 10,330</b>	<b>£ 5,814</b>

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2021**

	2020	2021	Unrestricted Funds	Restricted Funds	Panchang/Sanatan Sandesh
<b>10. Charitable Trading expenditure</b>					
	1,350	7,949	7,949	-	
	£	£	£	£	
<b>11. Other Expenditure</b>					
<b>Unrestricted:</b>					
Salaries	66,925	69,818	69,818	-	
Telephone, printing, postage & stationery	1,832	1,400	1,400	-	
Depreciation	7,931	8,560	8,560	-	
Bank charges	304	438	438	-	
Sanatan Community & Leisure expenses	-	18,534	18,534	-	Note 13
Manavta Day Care Centre expenses	-	128,644	128,644	-	Note 12
<b>Governance Costs</b>					
Independent examiner fees	1,374	930	930	-	
Mandir	-	600	600	-	
Manavta Day Care Centre	-	2,928	2,928	-	
Legal & Professional fees	-	650	650	-	
Trustee indemnity cover	650	5,108	5,108	-	
	2,024	5,108	5,108	-	
	£	£	£	£	
<b>12. Manavta Day Care Centre Expenditure</b>					
Salaries	80,927	79,028	79,028	-	
Premises expenses	27,428	38,511	38,511	-	
Catering & volunteers expenses	2,816	4,460	4,460	-	
Milibus expenses	1,835	2,318	2,318	-	
Cleaning	834	2,569	2,569	-	
Administration	2,832	1,758	1,758	-	
	116,672	128,644	128,644	-	
	£	£	£	£	

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
Restricted Funds	4,245	11,289
Unrestricted Funds	3,000	3,000
Total	£ 7,245	£ 14,289

**13. Sanatan Community & Leisure Centre expenses**

Premises expenses	-
Activity expenses	-
Professional fees	-

**14. Employee Emoluments**

The staff costs were:

	2021	2020
Wages & salaries	141,641	140,445
Social security costs	2,549	5,875
Pension costs	4,657	1,532
Average number of employees	14	14

**15. FIXED ASSETS**

**UNRESTRICTED**

	At 1st January 2021	At 31st December 2021	At 1st January 2021	At 31st December 2021
Freehold land & bldgs	3,283,274	3,283,274	16,054	16,054
Debts	16,054	16,054	254,325	254,325
Fixtures & equipment	244,944	244,944	9,381	9,381
Minibus	11,000	11,000	-	-
Total	£ 3,555,272	£ 3,564,653	£ 9,381	£ 3,564,653
<b>Cost</b>	3,283,274	3,283,274	16,054	16,054
<b>Additions</b>	-	-	-	-
<b>Depreciation</b>	-	-	215,583	215,583
At 1st January 2021	-	-	8,250	8,250
Provided in the year	-	-	2,749	2,749
At 31st December 2021	-	-	10,999	10,999
<b>Net book value</b>	3,283,274	3,283,274	32,931	32,931
At 31st December 2021	3,283,274	3,283,274	16,054	16,054
At 1st January 2021	3,283,274	3,283,274	29,361	29,361
At 1st January 2021	3,331,439	3,331,439	2,750	2,750

Given the nature of freehold buildings and its expected longevity, the trustees consider that the depreciation will not be material in respect of the year and in aggregate. Accordingly no depreciation is provided.

**16. DEBTORS**

HMRC JRS Grant

2021	2020
£ -	£ 4,731
£ -	£ 4,731

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2021**

**17. CASH AT BANK AND IN HAND**

	2021	2020
Cash at bank - Mandir - Natwest	130,382	68,779
Cash at bank - Mandir - Natwest - Property Maintenance Reserve	100,000	100,000
Cash at bank - Mandir - Natwest - Leisure Centre - Natwest	42,383	14,970
Cash at bank - Sanatan Community & Leisure Centre - Natwest	-	100
Cash at bank - Bonus savers account - Natwest	-	35,166
Cash at bank - Manavta Day Care Centre - Natwest	-	209,619
Cash at bank - Manavta Day Care Centre - Natwest Reserve account	209,640	24,400
Cash at bank - Manavta Day Care Centre - Designated fund	24,400	24,400
Cash at bank - Mandir	5	165
Cash in hand - Manavta Day Care Centre	506,834	453,552
	<b>£</b>	<b>£</b>
	1,303,822	1,303,822

**18. CREDITORS: amounts falling due within one year**  
 Donations collected for relief for any natural calamities  
 Accruals & prepaid income

	2021	2020
	4,051	2,317
	8,277	3,044
	12,328	5,361
	<b>£</b>	<b>£</b>
	24,656	10,722

**19. CAPITAL - RESTRICTED FUND**

	2021	2020
Balance at 1st January 2021	25,000	25,000
Donation received	-	-
Balance at 31st December 2021	25,000	25,000
	<b>£</b>	<b>£</b>
	25,000	25,000

**20. CAPITAL - UNRESTRICTED FUND**

	2021	2020
Balance at 1st January 2021	24,400	100,000
Net surplus	-	-
Transfer to designated minibus reserve	-	-
Transfer to property maintenance reserve	-	-
Balance at 31st December 2021	24,400	100,000
	<b>£</b>	<b>£</b>
Manavta Minibus reserve	24,400	100,000
Property Maintenance Reserve	-	-
Designated Reserve	124,400	124,400
Unrestricted	3,634,961	42,405
Other	-	-
Total	3,677,366	3,677,366

**21. TRANSACTIONS WITH RELATED PARTIES**

Apart from the following trustees/management committee no payments were made to any other trustees or management committee during the year (2020 - Nil)

	2021	2020
Honorarium paid to Vibhooi Acharya (President)	720	-
Honorarium paid to Kunal Nagar (committee member)	720	-
	<b>£</b>	<b>£</b>
	1,440	-

**SHREE SANATAN MANDIR AND COMMUNITY CENTRE**

England & Wales - Charity number 500704

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# Accounts

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REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2020  
FOR

SHREE SANATAN MANDIR & COMMUNITY CENTRE

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2020  
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**SHREE SANATAN MANDIR & COMMUNITY CENTRE****CHARITY INFORMATION****Management Committee**

<b>President</b>	Vibhootiben R Acharya
<b>Vice President</b>	Darsheetbhai Chauhan (resigned 1st February 2021)
<b>Secretary</b>	Bhartiben R Acharya
<b>Assistant Secretary</b>	Bipinbhai Parmar
<b>Treasurer</b>	Pravinbhai Jagjivan
<b>Assistant Treasurer</b>	Dhirubhai Shah
<b>Funding Officer</b>	Kunal Nagar

**Committee Members**

Himmatbhai Karelia	Kanchanben Lal
Ishwarbhai Patel	Monaben Cantilal
Madhuben Chauhan	Ilaben Majithia
Kiranbhai Bhatt	

**Co-opted Member**

Mrudulaben Shukla  
Pravinbhai Makwana  
Jitubhai Vaghela

**Trustees**

Jivanbhai C Patel	Chairman
Jashvantlal R Chauhan, OBE	Secretary
Pravinbhai Acharya	
Ramanbhai C Barber, MBE,DL	

**Charity Number**

500704

**Charity Offices**

84 Weymouth Street  
Leicester  
LE4 6FQ

**Independent Examiner**

K G Solanki & Co.  
Chartered Accountants  
Hamilton House  
315 St Saviours Road  
Leicester  
LE5 4HG

**Bankers**

National Westminster Bank plc

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020**

The Trustees submit their annual report and the independently examined financial statements for the year ended 31st December 2020

The members have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018)

**Reference and Administrative Information**

<b>Charity Name</b>	Shree Sanatan Mandir & Community Centre
<b>Charity Number</b>	500704
<b>Address</b>	84 Weymouth Street, Leicester, LE4 6FQ
<b>Independent examiner</b>	K G Solanki & Co, Chartered Accountants, 315 St Saviours Road, Leicester, LE5 4HG
<b>Bankers</b>	National Westminster Bank plc, 2 Melton Road, Leicester, LE4 5NT

**TRUSTEES**

The Trustees during the year under review were:

Jivanbhai C Patel	Chairman
Jashvantlal R Chauhan, OBE	Secretary
Pravinbhai Acharya	
Ramanbhai C Barber, MBE, DL	

**Structure and Governance**

**Governing Document**

The Charity is governed by its Constitution as duly revised and dated 2nd April 2018.

The legal ownership of the Charity's moveable and immovable property vests with the Trustees and the Managing Committee is responsible for the management of day-to-day matters.

**Recruitment and Appointment of Management Board**

The Trustees are elected every three years and the managing committee are elected each year at its annual general meeting

New Trustees and managing committee are elected from the membership of the charity with due consideration taken by members as to their suitability before being elected. The Trustees are elected from members who have rendered three years service to the Temple.

**Trustee Induction and Training**

As all trustees must be members of the Charity, they are all familiar with the practical work of the charity and of its objectives. Appropriate training is provided as required for their roles as Trustees and Managing committee members.

**Risk Management**

The Trustees and managing committee are aware of the risks to funding and review the situation at every Trustees/Committee meeting. Appropriate plans to deal with this are in place and are continually monitored. Procedures are also in place to monitor the Health and Safety of all of the Charity's staff members and visitors to the temple and the Community Centre

The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks such as three signatures being required for payment from the bank accounts.

The treasurer provides monthly financial statements which are explained to the management committee and are open for member's inspection after giving a reasonable written notice.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020****Organisational Structure**

Shree Sanatan Mandir & Community Centre has a trust board comprising of elected 5 members, and management committee of 20 elected members who meet regularly and are responsible for the strategic direction and policy of the Mandir and Community Centre. The Management Board work as a team with a scheme of delegation in place to ensure the charity delivers and maintains the services specified. The members of executive members oversee the internal controls of the Charity and carries out spot checks on timely basis to ensure the compliance with the controls.

**Objectives and Activities**

The objects of the Charity are to promote Hindu religion and culture in the city of Leicester. These objects are achieved by providing a place of worship, conducting religious services, celebrating religious festivals and providing Educational, Cultural and Social Activities and providing understanding of Hindu faith to other faiths.

Resources are also employed to promote language, literature and music instructions and discussions are also conducted regularly on religious principles. Funds are collected through voluntary donations to finance Charity's activities as well as from the hiring of the hall facilities for religious functions and weddings. The Mandir also provides day care services with meals for elderly and disabled persons.

**Achievements and Performance**

Due to Covid19 restrictions the temple and day care services were shut for a majority part of the year. With the help of Government grant aid, the charity managed to keep its head above water despite extremely difficult conditions.

The trustees are grateful to the Management Committee and other volunteers who again this year are involved in service provision, charity events and fund raising. It has not been possible to quantify the volunteer hours provided in the year.

**Financial Review**

The Statement of Financial Activities shows net Income for the year of £25,710 and restricted and unrestricted reserves stand at £3,784,361 in total.

The trustees have agreed this year to transfer £100,000 to a designated building maintenance reserve for future commitments

Details of movements in Fixed Assets are set out in note 14 to the Accounts. The Freehold land and buildings are not valued at a materially different sum from that sum shown in the accounts and no depreciation is provided on them since the market value which has not been quantified far exceeds the book value. The charity purchased a freehold property during the year.

**Principal Funding Sources**

The charity's sources of income arise from the donations from the devotees attending the temple for various religious functions and festivals as well as from the hiring of the community centre and temple facilities. The temple provides day care services with meals for elderly and disabled persons for which they receive contributions from the social services and the service users.

**Investment Policy**

The trustees have put surplus money on interest bearing deposit accounts, which they intend to continue in the foreseeable future.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020**

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity at a level which is required to meet its objectives of approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administrative costs for the charity. The Board reviews this periodically.

**Plans for future periods**

The charity plans continuing the activities outlined above in the ensuing years subject to obtaining satisfactory funding arrangements.

**Responsibilities of Management Board**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and to enable them to ensure that the financial statements comply with applicable law and regulations under the Charities Act.

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 also responsible for the contents of the trustees' report and the responsibility of the independent examiners in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**Independent Examiner**

A resolution proposing that K G Solanki & Co Chartered accountants be re-appointed as independent examiners of the charity will be put to the Annual General Meeting

**Approval**

This report was approved by the Trust board on and signed on its behalf .

13<sup>TH</sup> July 2021

Jivanbhai C Patel

Chairman

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**INDEPENDENT EXAMINERS' REPORT ON THE**  
**ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2020**

I report on the accounts of Shree Sanatan Mandir & Community Centre for the year ended 31st December 2020 , which are set out on pages 7 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having been satisfied that the charity is not subject to audit and is eligible for independent examination it is my responsibility :

to examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity 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**

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 to 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 be reached.



**K G SOLANKI, A.C.A.**  
**K G SOLANKI & CO.**  
Chartered Accountant  
315 St. Saviours Road,  
LEICESTER  
13th July 2021

**SHREE SANATAN MANDIR & COMMUNITY CENTRE****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

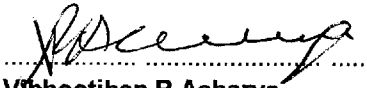
INCOME AND ENDOWMENTS FROM	Notes	Designated	Unrestricted	Total	
		Unrestricted		2020	2019
		£	£	£	£
Donations and legacies	2	-	34,726	34,726	148,030
Grants received	3	-	67,043	67,043	4,000
Charitable activities	4	-	2,907	2,907	10,740
Fund raising ventures	5	-	136,323	136,323	206,890
Income from investments	6	-	251	251	127
Other incoming Resources	7	-	26,955	26,955	102,175
<b>Total income</b>		-	268,205	268,205	471,962
<b>EXPENDITURE ON</b>					
Direct charitable expenditure	8-10	-	46,807	46,807	68,121
Governance costs	11	-	2,024	2,024	3,586
Other Expenditure	11-12	-	193,664	193,664	259,353
<b>Total expenditure</b>		-	242,495	242,495	331,060
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		-	25,710	25,710	140,902
		-	25,710	25,710	140,902
<b>TOTAL FUNDS BROUGHT FORWARD</b>		21,900	3,711,751	3,733,651	3,592,749
<b>TRANSFER TO MINIBUS REPLACEMENT RESERVE</b>		2,500	(2,500)	-	-
<b>TRANSFER TO PROPERTY MAINTENANCE RESERVE</b>		100,000	(100,000)	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		124,400	3,634,961	3,759,361	3,733,651


The notes on pages 9 to 14 form part of these accounts


**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**BALANCE SHEET AT 31ST DECEMBER 2020**

		2020		2019
	NOTES	£	£	£
<b>FIXED ASSETS</b>				
Tangible Fixed Assets - Unrestricted	14		3,331,439	<u>3,217,030</u>
<b>CURRENT ASSETS</b>				
Debtors & prepayments	15	4,731		100,000
Cash at bank and in hand	16	453,552		547,372
		<u>458,283</u>		<u>647,372</u>
<b>Creditors: amounts falling due within one year</b>				
	17	5,361		5,751
		<u>5,361</u>		<u>5,751</u>
<b>NET CURRENT ASSETS</b>			452,922	641,621
			3,784,361	3,858,651
<b>Creditors: amounts falling due after one year</b>			-	(100,000)
<b>TOTAL ASSETS</b>			<u>3,784,361</u>	<u>3,758,651</u>
Represented by:				
<b>CAPITAL</b>				
Restricted funds	18		25,000	25,000
Designated Unrestricted funds	19	124,400		21,900
Unrestricted funds	19	<u>3,634,961</u>	3,759,361	3,711,751
			<u>3,784,361</u>	<u>3,758,651</u>

These financial statements were approved by the Managing Committee on 13th July 2021 and signed on its behalf by:

  
 ..... President  
 Vibhootiben R Acharya

  
 ..... Treasurer  
 Pravinbhai Jagjivan

  
 ..... Secretary  
 Bhartiben R Acharya

The notes on pages 9 to 14 form part of these accounts

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2020**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**(a) Basis of accounting**

The accounts have been prepared on a going concern basis, under the historical cost convention. 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 2018)', Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. During the year ended 31st December 2020 there were designated funds of £ 124,400 (2019 £ 21,900).

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and the amount can be quantified with reasonable accuracy. The following specific policies in particular are applied to categories of income:

- (1) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- (2) The value of services provided by volunteers has not been included in these accounts
- (3) Investment income is included when receivable.
- (4) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) 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 heading that aggregate all cost related to the category. When costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes attributable VAT which cannot be recovered.

- (1) Costs of generating funds comprise the cost associated with attracting voluntary income and the costs of trading for fund-raising purposes.

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2020**

- (2) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them
- (3) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to strategic management of the charity
- (4) All costs allocated between expenditure categories of the Statement of Financial Activities are on a basis designed to reflect the use of the resource. Costs relating to particular activity are allocated directly, others are apportioned on an appropriate basis.

**(d) TANGIBLE FIXED ASSETS AND DEPRECIATION**

Depreciation on fixed assets have been provided on following basis in order to write off the cost over their estimated useful lives.

Freehold land and buildings	Nil	
Fixtures and equipment	15%	on reducing balance basis
Minibus	25%	on straight line basis

No depreciation is provided on freehold buildings and deities  
Given the nature of freehold buildings and its expected longevity, the trustees consider the depreciation will be not material in respect of the year and in aggregate.  
Accordingly no depreciation is provided.

**(e) GOVERNANCE COSTS**

This includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

<b>2. Donations and legacies</b>	Designated Unrestricted Funds £	Unrestricted Funds £	2020 Total £	2019 Total £
Donations - general	-	29,725	29,725	115,496
Donations - plaque	-	5,001	5,001	-
Donations - gift aid tax repayment	-	-	-	32,534
	-	<u>34,726</u>	<u>34,726</u>	<u>148,030</u>
<b>3. Grants received</b>	£	£	£	£
Leicester City Grant	-	4,000	4,000	4,000
Leics Vol Reaching People	-	7,270	7,270	-
HMRC JRS Grant	-	39,753	39,753	-
Leicester city council grants	-	10,000	10,000	-
Leicester city council grants	-	500	500	-
LEIC CC GCF GRANT	-	5,520	5,520	-
	-	<u>67,043</u>	<u>67,043</u>	<u>4,000</u>
<b>4. Charitable Trading</b>	£	£	£	£
Advertising income - Panchang/Sanatan Sandesh advertising	-	2,907	2,907	10,740
	-	<u>2,907</u>	<u>2,907</u>	<u>10,740</u>

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2020**

<b>5. Fund raising ventures</b>	Designated Unrestricted Funds £	Unrestricted Funds £	2020 Total £	2019 Total £
Festival income and other activities	-	15,107	15,107	41,224
Smriti Din	-	151	151	453
Trip and other income	-	-	-	135
<b>Manavta Day Care Centre income:</b>				
Local Authority contribution	-	-	-	2,500
HMRC JRS Grant	-	48,504	48,504	-
Leicester City Council Covid grant	-	30,506	30,506	-
Users' contribution	-	42,055	42,055	162,380
Trip and other income	-	-	-	198
	-	136,323	136,323	206,890
<b>6. Income from Investment</b>	£	£	£	£
Bank interest receivable	-	251	251	127
<b>7. Other Incoming resources</b>	£	£	£	£
Hall hire Temple	-	6,148	6,148	48,542
Centre	-	20,513	20,513	48,337
Administration charges	-	-	-	4,700
Membership fees	-	141	141	494
Life members	-	153	153	102
	-	26,955	26,955	102,175
<b>8. Direct Charitable expenditure</b>	£	£	£	£
Premises insurance and utility expenses	-	34,148	34,148	43,978
Donations made	-	1,576	1,576	-
Fund-raising venture expenses	-	-	-	-
Note 9	-	9,733	9,733	13,359
Other expenses - Note 10	-	1,350	1,350	10,784
	-	46,807	46,807	68,121
<b>9. Fund-raising venture expenditure</b>	£	£	£	£
Festival expenses	-	9,733	9,733	13,074
Subscriptions and affiliation fees	-	-	-	285
	-	9,733	9,733	13,359

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE YEAR**  
**ENDED 31ST DECEMBER 2020**

<b>10. Charitable Trading expenditure</b>	Restricted Funds £	Unrestricted Funds £	2020 Total £	2019 Total £
Panchang/Sanatan Sandesh	-	1,350	1,350	10,784
	-	1,350	1,350	10,784
<b>11. Other Expenditure</b>	£	£	£	£
<b>Unrestricted:</b>				
Salaries	-	66,925	66,925	80,913
Telephone, printing, postage & stationery	-	1,832	1,832	1,386
Depreciation	-	7,931	7,931	8,732
Bank charges	-	304	304	602
Manavta Day Care Centre expenses Note 12	-	116,672	116,672	167,720
	-	193,664	193,664	259,353
<b>Governance Costs</b>	£	£	£	£
Independent examiner fees				
Mandir	-	1,374	1,374	990
Manavta Day Care Centre	-	-	-	1,050
Legal & Professional fees	-	-	-	896
Trustee indemnity cover	-	650	650	650
	-	2,024	2,024	3,586
<b>12. Manavta Day Care Centre Expenditure</b>	£	£	£	£
Salaries	-	80,927	80,927	100,511
Premises expenses	-	27,428	27,428	30,818
Catering & volunteers expenses	-	2,816	2,816	18,397
Minibus expenses	-	1,835	1,835	6,069
Cleaning	-	834	834	5,788
Administration	-	2,832	2,832	6,137
	-	116,672	116,672	167,720

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2020**

**13. Employee Emoluments**

No remuneration was paid to trustees and the management committee in the year nor were any of their expenses reimbursed.

The staff costs were:

	2020	2019
	£	£
Wages & salaries	140,445	175,549
Social security costs	5,875	5,875
Pension costs	1,532	1,977
	<u>147,852</u>	<u>183,401</u>
Average number of employees	<u>14</u>	<u>14</u>

**14. FIXED ASSETS**

<b>UNRESTRICTED</b>	Freehold land & bldgs	Deities	Fixtures & equipment	Minibus	Total
	£	£	£	£	£
<b>Cost</b>					
At 1st January 2020	3,161,581	16,054	244,297	11,000	3,432,932
Additions	121,693	-	647	-	122,340
At 31st December 2020	<u>3,283,274</u>	<u>16,054</u>	<u>244,944</u>	<u>11,000</u>	<u>3,555,272</u>
<b>Depreciation</b>					
At 1st January 2020	-	-	210,402	5,500	215,902
Provided in the year	-	-	5,181	2,750	7,931
At 31st December 2020	<u>-</u>	<u>-</u>	<u>215,583</u>	<u>8,250</u>	<u>223,833</u>
<b>Net book value</b>					
At 31st December 2020	<u>3,283,274</u>	<u>16,054</u>	<u>29,361</u>	<u>2,750</u>	<u>3,331,439</u>
At 1st January 2020	<u>3,161,581</u>	<u>16,054</u>	<u>33,895</u>	<u>5,500</u>	<u>3,217,030</u>

Given the nature of freehold buildings and its expected longevity, the trustees consider that the depreciation will not be material in respect of the year and in aggregate. Accordingly no depreciation is provided.

**15. DEBTORS**

	2020	2019
	£	£
HMRC JRS Grant	4,731	-
Advance from Manavta Day Care Centre	-	100,000
	<u>4,731</u>	<u>100,000</u>

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**NOTES TO ACCOUNTS FOR THE**  
**YEAR ENDED 31ST DECEMBER 2020**

<b>16. CASH AT BANK AND IN HAND</b>	2020	2019
	£	£
Cash at bank - Mandir - Natwest	68,779	379,937
Cash at bank - Mandir - Natwest - Property Maintenance Reserve	100,000	-
Cash at bank - Mandir - Natwest	14,970	2,000
Cash at bank - Bonus savers account - Natwest	100	100
Cash at bank - Manavta Day Care Centre - Natwest	35,166	34,907
Cash at bank - Manavta Day Care Centre - Natwest	-	127
Cash at bank - Manavta Day Care Centre - Natwest Reserve account	209,619	108,235
Cash at bank - Manavta Day Care Centre - Natwest - Designated fund	24,400	21,900
Cash in hand - Mandir	353	111
Cash in hand - Manavta Day Care Centre	165	55
	<u>453,552</u>	<u>547,372</u>

<b>17 CREDITORS: amounts falling due within one year</b>	£	£
Donations collected for relief for any natural calamities	2,317	2,317
Accruals & prepaid income	3,044	3,434
	<u>5,361</u>	<u>5,751</u>

<b>CREDITORS: amounts falling due after one year</b>	£	£
Advance from Shree Sanatan Manavta Day Care Services	-	100,000
	<u>-</u>	<u>100,000</u>

<b>18. CAPITAL - RESTRICTED FUND</b>	Other Restricted Funds	Total
	£	£
Balance at 1st January 2020	25,000	25,000
Donation received	-	-
Balance at 31st December 2020	<u>25,000</u>	<u>25,000</u>

<b>19. CAPITAL - UNRESTRICTED FUND</b>	Manavta Minibus reserve	Property Maintenance Reserve	Total Designated	Other Unrestricted
	£	£	£	£
Balance at 1st January 2020	21,900	-	21,900	3,711,751
Net surplus	-	-	-	25,710
Transfer to designated minibus reserve	2,500	-	2,500	(2,500)
Transfer to property maintenance reserve	-	100,000	100,000	(100,000)
Balance at 31st December 2020	<u>24,400</u>	<u>100,000</u>	<u>124,400</u>	<u>3,634,961</u>

**20. TRANSACTIONS WITH RELATED PARTIES**

No payments were made to any trustees or management committee during the year ( 2019 - Nil)