

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2021  
FOR  
SHREE SANATAN MANDIR & COMMUNITY CENTRE

**SHREE SANATAN MANDIR & COMMUNITY CENTRE**

**FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER 2021  
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## SHREE SANATAN MANDIR & COMMUNITY CENTRE

### CHARITY INFORMATION

<b>Management Committee</b>	President Vice President	Vibhootiben R Acharya Darshneetbhai Chauhan (resigned 1st February 2021)
<b>Secretary</b>	<b>Assistant Secretary</b>	Bhartiben R Acharya
<b>Treasurer</b>	<b>Assistant Treasurer</b>	Pravinbhai Jagjivian
<b>Funding Officer</b>	<b>Assistant Treasurer</b>	Dhirubhai Shah
<b>Committee Members</b>	Himmatbhai Karelia Ishwarbhai Patel Madhuben Chauhan Kiranbhai Bhatt	Kanchanben Lal Monaben Cantilal Ilaben Majithia Jitubhai Vaghela
<b>Co-opted Member</b>	Mrudulaben Shukla Pravinbhai Makwana Kumudben Patel Chandubhai Tank	Jivanbhai C Patel
<b>Holding Trustees</b>	Chairman Jashvantilal R Chauhan, OBE Secretary Pravinbhai Acharya decd. Ramanbhai C Barber, MBE, DL	500704
<b>Charity Number</b>	<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	National Westminster Bank plc
<b>Bankers</b>		

## 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 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 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 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.

**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	INCOME AND ENDOWMENTS FROM	
				2021	2020
Donations and legacies	2	64,320	64,320	34,726	34,726
Grants received	3	78,478	78,478	67,043	67,043
Charitable activities	4	5,165	5,165	2,907	2,907
Fund raising ventures	5	119,059	119,059	136,323	136,323
Income from investments	6	26	26	26	251
Other incoming Resources	7	54,257	54,257	54,257	26,955
<b>Total income</b>		<b>321,305</b>	<b>321,305</b>	<b>321,305</b>	<b>268,205</b>
<b>EXPENDITURE ON</b>					
Direct charitable expenditure	8-10	46,398	46,398	46,398	46,807
Governance costs	11	5,108	5,108	5,108	2,024
Other Expenditure	11-12	227,394	227,394	227,394	193,664
<b>Total expenditure</b>		<b>278,900</b>	<b>278,900</b>	<b>278,900</b>	<b>242,495</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>					
		42,405	42,405	42,405	25,710
		-	-	-	25,710
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>124,400</b>	<b>3,634,961</b>	<b>3,759,361</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>3,801,766</b>	<b>3,759,361</b>

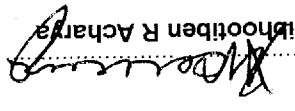
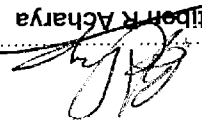
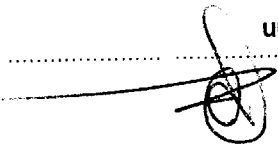
The notes on pages 9 to 14 form part of these accounts



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

2020		2021		NOTES	FIXED ASSETS
£	£	£	£		
3,331,439	3,332,260			15	Tangible Fixed Assets - Unrestricted
4,731				16	Debtors & prepayments
453,552		506,834		17	Cash at bank and in hand
<u>458,283</u>		<u>506,834</u>			
5,361		12,328		18	Creditors: amounts falling due within one year
<u>5,361</u>		<u>12,328</u>			
494,506					NET CURRENT ASSETS
<u>3,784,361</u>	<u>3,826,766</u>				TOTAL ASSETS
					Represented by:
					CAPITAL
25,000	25,000			19	Restricted funds
124,400		124,400		20	Designated Unrestricted funds
3,634,961	3,801,766	3,677,366		20	Unrestricted funds
<u>3,826,766</u>	<u>3,826,766</u>				

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  Virbhootiben R Acharya  
 Secretary  Bharilaben R Acharya  
 Treasurer  Pravimbhai 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 duties  
 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	Unrestricted	2021	2020
Funds	Funds	Funds	Total	Total	Total
£	£	£	£	£	£
-	-	60,304	60,304	29,725	5,001
-	-	-	-	-	-
-	-	4,016	4,016	64,320	34,726
-	-	64,320	64,320	64,320	34,726

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

**3. Grants received**

**Sanatan Community & Leisure Centre**

-	1,000	1,000	4,000
-	37,140	37,140	7,270
-	450	450	-
-	38,590	38,590	11,270

St Phillips Centre  
 Leics Voi Reaching People  
 Leicester CC summer scheme

**Shree Sanatan Mandir**

-	24,888	24,888	39,753
-	10,000	10,000	10,500
-	5,000	5,000	5,520
-	39,888	39,888	55,773
-	78,478	78,478	67,043

HMRC JRS Grant  
 Leicester City Council Grants  
 Leicester CC GSF Grant

Total

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

**4. Charitable Trading**

	Designated Funds	Unrestricted Funds	Total
2020	2,907	5,165	8,072
2021	2,907	5,165	8,072
2020	2,907	5,165	8,072
2021	2,907	5,165	8,072

**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	119,059	119,059	238,118
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**6. Income from Investment**  
 Bank interest receivable

	£	£	£
2020	26	26	52
2021	26	26	52

**7. Other Incoming resources**

Hall hire  
 Temple  
 Centre  
 Administration charges  
 Membership fees  
 Life members

	£	£	£
2020	17,823	17,823	35,646
2021	17,823	17,823	35,646

**8. Direct Charitable expenditure**

Premises insurance and utility expenses  
 Donations made  
 Fund-raising venture expenses  
 Note 9  
 Other expenses - Note 10

	£	£	£
2020	34,499	34,499	68,998
2021	34,499	34,499	68,998

**9. Fund-raising venture expenditure**

Festival expenses  
 Subscriptions and affiliation fees

	£	£	£
2020	799	799	1,598
2021	799	799	1,598

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

	2020	2021	Unrestricted Funds	Restricted Funds	
<b>10. Charitable Trading expenditure</b>					
Panchang/Sanatan Sandesh	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	-	-
Manavta Day Care Centre expenses	-	128,644	128,644	-	-
Note 12	116,672	227,394	227,394	-	-
	£	£	£	£	
<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				
	£	£	£	£	
<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	-	-
Minibus 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
13. Sanatan Community & Leisure Centre expenses		
Restricted Funds		
Unrestricted Funds		
Premises expenses	4,245	4,245
Activity expenses	11,289	11,289
Professional fees	3,000	3,000
Total	£ 18,534	£ 18,534

**14. Employee Emoluments**

The staff costs were:

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
	148,847	147,852

**15. FIXED ASSETS**

**UNRESTRICTED**

Freehold land & bldgs	£ 3,283,274	£ 3,283,274
Debties	£ 16,054	£ 16,054
Fixtures & equipment	£ 244,944	£ 11,000
Minibus	£ 11,000	£ 3,555,272
Total	£ 3,555,272	£ 3,555,272
Cost		
At 1st January 2021	3,283,274	3,283,274
Additions	-	-
At 31st December 2021	3,283,274	3,283,274
Depreciation		
At 1st January 2021	-	-
Provided in the year	-	-
At 31st December 2021	-	-
Net book value		
At 31st December 2021	3,283,274	3,283,274
At 1st January 2021	3,283,274	3,283,274

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	£ -	£ 4,731
2020	£ -	£ 4,731

2021	£	720	-
2020	£	720	-