

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****President**

Ramanbhai C Barber, MBE,DL

**Vice President**

Anilbhai Chauhan

**Secretary**

Illaben Majithia

**Assistant Secretary**

Bipinbhai Parmar

**Treasurer**

Prabhaben Pankhania ( Interim)

**Assistant Treasurer**

Daxbhai Kandoi

**Funding Officer**

Nareshbhai Vaghela

**Committee Members**

Ushmaben 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 &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 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 Kantilalbhair 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 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**

	Notes	Designated Unrestricted	Unrestricted	Total	
		£	£	2022 £	2021 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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

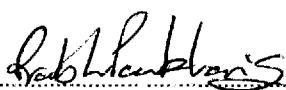



**SHREE SANATAN MANDIR & COMMUNITY CENTRE**  
**BALANCE SHEET AT 31ST DECEMBER 2022**

	NOTES	£	2022	£	2021
<b>FIXED ASSETS</b>					
Tangible Fixed Assets - Unrestricted	15			3,327,320	3,332,260
<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  
 Prabhaben 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**

	Designated Unrestricted Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
<b>4. Charitable Trading</b>				
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
<b>Total</b>	-	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	-	73,059	73,059	34,499
Donations made	-	500	500	3,101
Fund-raising venture expenses				
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	-	11,863	11,863	799
Subscriptions and affiliation fees	-	-	-	50
	-	11,863	11,863	849

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

<b>10. Charitable Trading expenditure</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£
Panchang/Sanatan Sandesh	-	6,350	6,350	7,949
	-	6,350	6,350	7,949
<b>11. Other Expenditure</b>	£	£	£	£
<b><u>Unrestricted:</u></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>1,440</u>