

JAIN SAMAJ, MANCHESTER

England & Wales · Charity number 511076

Details

Status Registered

Legal form Other

Registered 1981-02-23

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

Contact

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Cheadle Hulme
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Activities

Objects: I. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MANCHESTER INCLUDING THE MEMBERS OF THE SAMAJ (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) WITHOUT DISTINCTION OF SEX, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. II. TO PROMOTE ANY OTHER CHARITABLE PURPOSES NOT ONLY IN THE UK BUT ALSO THROUGHOUT THE WORLD. III. TO PROMOTE AND ADVANCE THE JAIN RELIGION AND TO RELIEVE THE FOLLOWERS OF THE JAIN RELIGION WHO ARE IN NECESSITOUS CIRCUMSTANCES. II. TO EDUCATE THE CHILDREN OF MEMBERS IN THE JAIN RELIGION AND ENCOURAGE LEARNING OF LANGUAGES. III. TO PROVIDE FACILITIES FOR THEIR RELIGIOUS WORSHIP. IV. TO CELEBRATE RELIGIOUS FESTIVALS FOR THE MEMBERS OF THE SAMAJ AND ORGANISE MEETINGS AND LECTURES.

Activities: CARRYING OUT ALL THE RELIGIOUS ACTIVITIES, RAISING FUNDS FOR CHARITY, LOOKING AFTER OLD AND YOUNG PEOPLE IN GREATER MANCHESTER AREA

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£253,782	£234,041	-	-
2024-12-31	£227,539	£231,753	-	-
2023-12-31	£269,446	£245,375	-	-
2022-12-31	£227,803	£120,835	-	-
2021-12-31	£273,919	£238,797	-	-
2020-12-31	£119,057	£96,122	-	-

Trustees

Name	Role	Appointed
Falguni Mehta	TREASURER	2019-05-11
Hiren VORA	Secretary	2017-05-21
Jyotsna Patel	RELIGIOUS	2020-08-15
Mehul Mehta	JSECRETRAY	2019-05-11
Nehal Mahendra Mehta	President	2016-05-22
Nitesh Shah	VPRESIDENT	2016-05-22
SAROJ PATEL		
Shailesh Mehta		2022-06-12

JAIN SAMAJ, MANCHESTER

England & Wales - Charity number 511076

Accounts

JAIN SAMAJ - MANCHESTER

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

Registered Charity No. 511076 (England and Wales)

JAIN SAMAJ - MANCHESTER

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025**

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**JAIN SAMAJ - MANCHESTER
ASSOCIATION INFORMATION**

Community Established	1980	
Legal Nature:	Unincorporated Association	
Constitution Adopted	20 September 1980	
Constitution Amended	September 1997, February 1999 and June 2012	
Charity Registered	23 February 1981	
Registered Number	511076 (England and Wales)	
Trustee Board as at the date of the Report	All served for the entire period from 1 January 2024 to the date of this report unless otherwise indicated.	
(a) Executive Committee	Mr Hiren Vora (President) Mr Nitesh Shah(Vice President) Mr Nehal Mehta(Secretary) Mehul Mehta(Joint Secretary) Falguni Mehta (Treasurer) Mrs Jyotsna Patel (Religious Secretary)	
(b) Other Trustees	Mr Pinal Shah Mr Sailesh Mehta Mrs Saroj Patel	Mrs Charmi Rami
Building Trustees:	Nehal Mehta Suresh Mehta Kiran N Mehta Ajay Patel	Piyush H Mehta Rajesh Patel Sukan Shah
Charity Office	Flat 2 8 Carrwood Road Bramhall, Stockport SK7 3GR	
Principal Establishment	669 Stockport Road Longsight, Manchester M12 4QE	
Bankers	A)	Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP
	B)	Lloyds Bank
	C)	CAF Bank
	D)	Pay Pal
Honorary Independent Examiner	D. Chothani c/o DBF Associates South Cheetham Business Centre 10 Park Place Manchester M4 4EY	

JAIN SAMAJ - MANCHESTER
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2025

This report is prepared in accordance with the Association's constitution and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

Objects

The trust deed defines the charity's objects as being:

- 1 To promote and advance the Jain Religion.
- 2 To provide appropriate facilities for religious worship, to celebrate religious festivals and to organise meetings and lectures.
- 3 To educate the children of members in the Jain Religion and their mother tongue.
- 4 To provide relief for the followers of the Jain Religion who are in necessitous circumstances.
- 5 To promote the benefit of the local communities in Manchester regarding social welfare, recreation and other leisure activities.
- 6 To promote any charitable purpose throughout the world.

Public Benefit

The trustees believe that, in providing the various religious events during the year free to all participants, they are fulfilling their public benefit obligations as required under Section 4 of the Charities Act 2011 and the subsequent guidance published by the Charity Commission.

Organisation

The members of the community elect a trustee board at the Annual General Meeting each year. The board consists of fifteen members, as listed on page 1. In turn, the board elects an executive committee comprising the honorary officers of the trust and also listed on page 1.

The committee as a whole has the responsibility to manage the day-to-day operations of the charity and its activities. It manages the charity collectively by holding regular meetings throughout the year.

The committee as a whole manages the risks to which the charity is exposed collectively. Suitable controls and procedures have been implemented to mitigate these risks.

The charity's buildings have seven titleholders, comprising the seven individuals named on page 1. None of the so-called building trustees plays any part in the actual management of the charity.

Achievements

The charity provided weekly religious services in the year, subject to the Government's Covid 19 restrictions. In addition, the various festivals were celebrated with enthusiasm by the community, again subject to the above restrictions.

JAIN SAMAJ - MANCHESTER

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review

In respect of the association's unrestricted funds, a surplus of 63,138 was achieved for the year. In respect of the association's restricted funds a surplus of £229,794 was achieved for the year.

Future Plans

The trustees anticipate the further development of the structural facilities just as soon as funds permit, in addition to the provision of extra facilities within the existing structure. The trustees are also giving serious consideration to the conversion of the charity from a charitable trust to a charitable incorporated organisation (CIO) now that the statutory powers are available.

Reserves Policy

The charity's free reserves amount to £63,138. These represent over two years unrestricted expenditure. The trustees' target is to hold sufficient free reserves to be able to cover twelve months unrestricted expenditure in a normal year.

Investment Policy

All liquid assets of the trust are invested in fixed deposits and risk -free investments.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's Independent Examiner is unaware.

We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

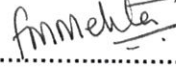
Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association during 2008 and he has expressed his willingness to continue in that capacity.

Approval of the Report

This report has been prepared in accordance with the Charities SORP (FRS 102) -Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 10th May 2026 and is signed on their behalf by:-
Hiren Vora (President) and Falguni Mehta (Treasurer).

Hiren Vora: 
President

Falguni Mehta: 
Treasurer

Date: 10/MAY/2026

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2025

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
JAIN SAMAJ - MANCHESTER (CHARITY NUMBER 511076 ENGLAND AND WALES)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2025 as set out on pages 6 and 7 together with the notes on pages 8 to 14.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

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

Basis of the Independent Examiner's statement


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 Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation 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 Financial Statements 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 material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

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


.....
DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

Date 10/6/26.....

JAIN SAMAJ - MANCHESTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

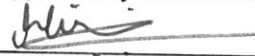
	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £
Incoming Resources from:				
Charitable Activities	3	-	-	-
Other Sources	4	114,331	139,451	253,782
Total Incoming Resources		<u>114,331</u>	<u>139,451</u>	<u>253,782</u>
Resources Expended on:				
Raising Funds	5	-	-	-
Charitable Activities	6	124,954	109,087	234,041
Total Resources Expended		<u>124,954</u>	<u>109,087</u>	<u>234,041</u>
Exceptional Item (Receipt)	6		-	
Net Incoming Resources		(10,623)	30,364	19,741
Transfer between Funds	7			-
Net Incoming Resources after Transfer		<u>(10,623)</u>	<u>30,364</u>	<u>19,741</u>
Total funds at 1 January 2025		<u>73,761</u>	<u>1,836,256</u>	<u>1,910,017</u>
Total funds at 31 December 2025		<u>63,138</u>	<u>1,866,905</u>	<u>1,930,043</u>

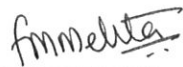
JAIN SAMAJ - MANCHESTER

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
<u>FIXED ASSETS</u>				
Tangible Fixed Assets	8	-	1,583,519	1,583,519
<u>CURRENT ASSETS</u>				
Cash at Bank & In Hand		293,304	53,220	346,524
TOTAL ASSETS		293,304	1,636,739	1,930,043
<u>LESS: CURRENT LIABILITIES</u>				
	12			
<u>LESS: MEDIUM TERM LIABILITIES</u>				
Loans		-	-	-
NET ASSETS		293,304	1,636,739	1,930,043
<u>UNRESTRICTED FUNDS</u>				
General Fund	9	63,138	-	63,138
Designated Fund	9	9,608	-	9,608
Total		72,746	-	72,746
<u>RESTRICTED FUNDS</u>				
Building Fund	10	-	1,813,685	1,813,685
Jiv Daya Fund	10	-	7,303	7,303
Education Fund (Gyan)	10	-	1,825	1,825
Arhat Touch Fund	10	-	4,933	4,933
Dev Dravya	10	-	26,356	26,356
Sadharmic Funds Food	10	-	3,195	3,195
Total		-	1,857,297	1,857,297
Total		72,746	1,825,788	1,930,043

Approved by the Trustees on 10th May 2026


_____ and Signed on their behalf
Hiren Vora (President)



Falguni Mehta (Treasurer)

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2025

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

- a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- c) The trust only incurs governance costs in respect of legal costs associated with either the constitution or the title deeds to the property.

2.3 ASSETS

- a) Expenditure on fixed assets above £500 is capitalised. Despite all expenditure having been funded entirely from restricted funds, depreciation is charged according to standard accounting practice on the following basis:-

Freehold Land	Not depreciated
Long Leasehold Land	50 year life from January 2018
Freehold Building (Hall)	50 year life from October 2002
Freehold Building (Annexe)	50 year life from April 2020
Building Improvements	20 year life from execution
Furniture & Fittings	10 year life from acquisition
Sports Equipment	4 year life from acquisition

- b) Development expenditure is capitalised as and when it is incurred. Depreciation thereon is only charged, however, on the completion of the associated capital project.

2.4 FUNDS

- a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.
- c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED FUNDS	2025
	General Fund	Designated Funds	Total	TOTAL	TOTAL
	£	£	£	£	£
NOTE 3					
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>					
Diwali Cultural Programme	-	-	-	-	-
NOTE 4					
<u>INCOMING RESOURCES FROM OTHER SOURCES</u>					
4.1 From Members:					
Membership Subscriptions	12,138	-	12,138	-	12,138
Donations	30,824	3,825	34,649	-	34,649
Gift Aid	-	-	-	13,681	13,681
Total	<u>42,962</u>	<u>3,825</u>	<u>46,787</u>	<u>13,681</u>	<u>60,468</u>
4.2 Fundraising Event (2019)	-	-	-	-	-
4.3 Sale of Electricity	5,016	-	5,016	-	5,016
4.4 Hall Hire	40,976	-	40,976	40,976	81,952
4.5 Annexe Hire	17,536	-	17,536	17,536	35,072
4.6 Miscellaneous Income	4,016	-	4,016	50,211	54,227
4.7 Bank Interest Received	-	-	-	17,047	17,047
4.8 Covid 19/Furlough Grant Rec'd	-	-	-	-	-
Total	<u>67,544</u>	<u>-</u>	<u>67,544</u>	<u>125,770</u>	<u>193,314</u>
OVERALL TOTAL	<u><u>110,506</u></u>	<u><u>3,825</u></u>	<u><u>114,331</u></u>	<u><u>139,451</u></u>	<u><u>253,782</u></u>

NOTE 5

RESOURCES EXPENDED ON RAISING FUNDS

Cost of Covid 19 grants applications	-	-	-	-	-
Residual Cost of Staging 2019 Event	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED FUNDS	
	General Fund £	Designated Funds £	Total £	TOTAL £	2024 TOTAL £
NOTE 6					
6.1 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES					
6.1.1 Direct Charitable Expenditure					
Prasad Expenses	-	-	-	-	-
Jiv Daya	-	-	-	5,977	5,977
Donations	2,420	-	2,420	-	2,420
Mahila Mandal	-	-	-	3,746	3,746
Youth Expenses	-	-	-	-	-
Arhat Touch Expenses	-	-	-	1,244	1,244
Education (GNAN)	-	-	-	342	342
Sadharmik Fund	-	-	-	30,914	30,914
Diwali Cultural Programme	-	-	-	-	-
Other Direct Expenses	-	-	-	-	-
Total	2,420	-	2,420	55,847	55,847
				98,070	100,490
6.1.2 Facilities Support Costs					
Caretaking and Security	44,858	-	44,858	-	44,858
Cleaning and Waste Disposal	5,401	-	5,401	-	5,401
Light & Heat	21,684	-	21,684	-	21,684
Repairs and Maintenance	17,847	-	17,847	11,017	28,864
Rates & Water	-3,571	-	-3,571	-	-3,571
Insurance	6,207	-	6,207	-	6,207
Total	92,426	-	92,426	11,017	103,443
6.1.3 Administrative Support Costs					
Travel Expenses	3,278	-	3,278	-	3,278
Telephone, Postage & Stationery	441	-	441	-	441
Professional Charges	-	-	-	-	-
Bank Charges	253	-	253	-	253
General Expenses	26,136	-	26,136	-	26,136
Total	30,108	-	30,108	-	30,108
6.1.4 Depreciation					
Freehold Buildings - Hall	-	-	-	17,625	17,625
- Annexe	-	-	-	18,337	18,337
Long Leasehold Land	-	-	-	769	769
Building Improvements	-	-	-	4,516	4,516
Fixtures and Fittings	-	-	-	5,015	5,015
Total	-	-	-	46,262	46,262
# Part year only	-	-	-	-	-
6.1 TOTAL	124,954	-	124,954	155,349	280,303
NOTE 6.2					
EXCEPTIONAL ITEMS					
Depreciation on fixed assets ##	-	-	-	-	-
OVERALL TOTAL	124,954	-	124,954	155,349	280,303
## previous years Depreciation	-	-	-	-	-

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7

TRANSFER BETWEEN FUNDS

NOTE 8

FIXED ASSETS

8.1 LAND AND BUILDINGS

	Freehold Land	Long Leasehold Land (As per Note 8.2)	Freehold Buildings (Hall) (Annexe)		Building Improvements	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	190,000	38,440	881,265	916,864	51,092	2,077,661
Additions in year	-	-	-	-	29,412	29,412
At 31 December 2025	<u>190,000</u>	<u>38,440</u>	<u>881,265</u>	<u>916,864</u>	<u>80,504</u>	<u>2,107,073</u>
Depreciation						
At 1 January 2025	-	5,383	392,159	87,101	38,547	523,190
Charge for year	-	769	17,625	18,337	4,516	41,247
At 31 December 2025		<u>6,152</u>	<u>409,784</u>	<u>105,438</u>	<u>43,063</u>	<u>564,437</u>
Net Book Value						
31 December 2025	190,000	32,288	471,481	811,426	37,441	1,542,636
1 January 2025	190,000	33,057	489,106	829,763	12,545	1,554,471

8.2 LONG LEASEHOLD LAND

This land is held by the charity on a lease for 125 years from 2017, at a ground rent payable of £100 p.a.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2025	2,077,661	122,253	1,962	2,201,876
Additions in year	29,412	17,137	-	46,549
At 31 December 2025	<u>2,107,073</u>	<u>139,390</u>	<u>1,962</u>	<u>2,248,425</u>
Depreciation				
At 1 January 2025	523,190	93,492	1,961	618,643
Charge for year	41,247	5,016	-	46,263
At 31 December 2025	<u>564,437</u>	<u>98,508</u>	<u>1,961</u>	<u>664,906</u>
Net Book Value				
31 December 2025	1,542,636	40,882	1	1,583,519
1 January 2025	1,554,471	28,761	1	1,583,233

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

MOVEMENT IN UNRESTRICTED FUNDS

	Funds B/fwd 01/01/2024 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer to Restricted Fund £	Funds C/fwd 31/12/2025 £
Designated Funds:						
Mahila Mandal	10,468	2,886	13,354	3,746	-	9,608
General Fund	73,761	114,331	188,092	124,954	-	63,138
Total	84,229	117,217	201,446	128,700	-	72,746

NOTE 10

MOVEMENT IN RESTRICTED FUNDS

	Funds B/fwd 01/01/2024 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer from General Fund £	Funds C/fwd 31/12/2025 £
Minor Funds:						
Jiv Daya Fund	6,817	6,463	13,280	5,977	-	7,303
Education Fund	1,112	1,055	2,167	342	-	1,825
Arhat Touch Fund	5,047	1,130	6,177	1,244	-	4,933
Dev Dravya	28,369	7,285	35,654	9,298	-	26,356
Sadharmik Funds	2,091	32,019	34,110	30,915	-	3,195
Sub Total	43,436	47,952	91,388	47,776	-	43,612
Major Funds:						
Building Fund	1,782,352	88,613	1,870,965	57,280	-	1,813,685
Total	1,825,788	136,565	1,962,353	105,056	-	1,857,297

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS

NOTE 11

ANALYSIS OF NET ASSETS TO FUNDS

	BALANCE SHEET TOTAL £	<u>UNRESTRICTED FUNDS</u>		<u>RESTRICTED FUNDS</u>	
		General £	Designated # £	Building £	Minor Funds ^ϕ £
Net Fixed Assets	1,583,519	-	-	1,583,519	-
Bank Deposits (A)	190,719	62,593	-	128,126	-
Bank Current Account (A)	54,222	-	-	40,161	14,061
Bank Current Account (B)	0	-	-	-	-
Bank Current Account (C)	100,667	-	9,237	61,879	29,551
Paypal	534	534	-	-	-
Cash in Hand	382	11	371	-	-
Sub Total	<u>1,930,043</u>	<u>63,138</u>	<u>9,608</u>	<u>1,813,685</u>	<u>43,612</u>
NET ASSETS	<u>1,930,043</u>	<u>63,138</u>	<u>9,608</u>	<u>1,813,685</u>	<u>43,612</u>

BANK ACCOUNTS KEY

(A) BANK OF INDIA

(B) LLOYDS BANK

(C) CAF Bank

MINOR FUNDS KEY

^ϕ JIV DAYA, EDUCATION (GNAN) AND ARHAT TOUCH FUNDS

^ϕ DEV DRAVYA AND SADHARMIK FUND

MAHILA MANDAL FUND

NOTE 12

CURRENT LIABILITIES

Amounts Owing to Other Charities	NHS	Sadhamik	2024 Total £	2024 Total £
	Heroes £	£		
Brought Forward	-	-	-	-
Received in Year	-	-	-	-
Total Due	-	-	-	-
Less: Paid Over in Year	-	-	-	-
Amounts still owing at year end	-	-	-	-

NOTE 13

OPERATING SURPLUS

The Restricted Funds operating surplus of £229,784 was after charging £45,773 depreciation on fixed assets. There was no depreciation charged against the Unrestricted Funds operating surplus.

JAIN SAMAJ, MANCHESTER

England & Wales - Charity number 511076

Accounts

JAIN SAMAJ - MANCHESTER

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

Registered Charity No. 511076 (England and Wales)

JAIN SAMAJ - MANCHESTER

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

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**JAIN SAMAJ - MANCHESTER
ASSOCIATION INFORMATION**

Community Established	1980	
Legal Nature:	Unincorporated Association	
Constitution Adopted	20 September 1980	
Constitution Amended	September 1997, February 1999 and June 2012	
Charity Registered	23 February 1981	
Registered Number	511076 (England and Wales)	
Trustee Board as at the date of the Report	All served for the entire period from 1 January 2024 to the date of this report unless otherwise indicated.	
(a) Executive Committee	Mr Hiren Vora (President) Mr Nitesh Shah (Vice President) Mr Nehal Mehta (Secretary) Mehul Mehta (Joint Secretary) Falguni Mehta (Treasurer) Mrs Jyotsna Patel (Religious Secretary)	
(b) Other Trustees	Piyush G Mehta Manoj Mehta Mrs Saroj Patel	Mr Pinal Shah Mr Kiran N Mehta Mr Sailesh Mehta
Building Trustees:	Nehal Mehta Suresh Mehta Kiran N Mehta Ajay Patel	Piyush H Mehta Rajesh Patel Sukan Shah
Charity Office	Flat 2 8 Carrwood Road Bramhall, Stockport SK7 3GR	
Principal Establishment	669 Stockport Road Longsight, Manchester M12 4QE	
Bankers	A)	Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP
	B)	Lloyds Bank
	C)	CAF Bank
	D)	Pay Pal
Honorary Independent Examiner	D. Chothani c/o DBF Associates South Cheetham Business Centre 10 Park Place Manchester M4 4EY	

JAIN SAMAJ - MANCHESTER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2024

This report is prepared in accordance with the Association's constitution and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

Objects

The trust deed defines the charity's objects as being:

- 1 To promote and advance the Jain Religion.
- 2 To provide appropriate facilities for religious worship, to celebrate religious festivals and to organise meetings and lectures.
- 3 To educate the children of members in the Jain Religion and their mother tongue.
- 4 To provide relief for the followers of the Jain Religion who are in necessitous circumstances.
- 5 To promote the benefit of the local communities in Manchester regarding social welfare, recreation and other leisure activities.
- 6 To promote any charitable purpose throughout the world.

Public Benefit

The trustees believe that, in providing the various religious events during the year free to all participants, they are fulfilling their public benefit obligations as required under Section 4 of the Charities Act 2011 and the subsequent guidance published by the Charity Commission.

Organisation

The members of the community elect a trustee board at the Annual General Meeting each year. The board consists of fifteen members, as listed on page 1. In turn, the board elects an executive committee comprising the honorary officers of the trust and also listed on page 1.

The committee as a whole has the responsibility to manage the day-to-day operations of the charity and its activities. It manages the charity collectively by holding regular meetings throughout the year.

The committee as a whole manages the risks to which the charity is exposed collectively. Suitable controls and procedures have been implemented to mitigate these risks.

The charity's buildings have seven titleholders, comprising the seven individuals named on page 1. None of the so-called building trustees plays any part in the actual management of the charity.

Achievements

The charity provided weekly religious services in the year, subject to the Government's Covid 19 restrictions. In addition, the various festivals were celebrated with enthusiasm by the community, again subject to the above restrictions.

JAIN SAMAJ - MANCHESTER

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Financial Review

In respect of the association's unrestricted funds, a surplus of 73,761 was achieved for the year. In respect of the association's restricted funds a surplus of £198,618 was achieved for the year.

Future Plans

The trustees anticipate the further development of the structural facilities just as soon as funds permit, in addition to the provision of extra facilities within the existing structure. The trustees are also giving serious consideration to the conversion of the charity from a charitable trust to a charitable incorporated organisation (CIO) now that the statutory powers are available.

Reserves Policy

The charity's free reserves amount to £73,761. These represent over two years unrestricted expenditure. The trustees' target is to hold sufficient free reserves to be able to cover twelve months unrestricted expenditure in a normal year.

Investment Policy

All liquid assets of the trust are invested in fixed deposits and risk -free investments.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's Independent Examiner is unaware.

We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association during 2008 and he has expressed his willingness to continue in that capacity.

Approval of the Report

This report has been prepared in accordance with the Charities SORP (FRS 102) -Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 11th May 2025 and is signed on their behalf by:-
Hiren Vora (President) and Falguni Mehta (Treasurer).

Date: 11/05/2025

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
JAIN SAMAJ - MANCHESTER (CHARITY NUMBER 511076 ENGLAND AND WALES)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2024 as set out on pages 6 and 7 together with the notes on pages 8 to 14.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

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

Basis of the Independent Examiner's statement

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 Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation 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 Financial Statements 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 material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

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



Date 12/10/2025

.....
DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**


	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
Incoming Resources from:				
Charitable Activities	3	4,360		4,360
Other Sources	4	99,451	123,728	223,179
Total Incoming Resources		<u>103,811</u>	<u>123,728</u>	<u>227,539</u>
Resources Expended on:				
Raising Funds	5	-	-	-
Charitable Activities	6	136,600	338,515	475,115
Total Resources Expended		<u>136,600</u>	<u>338,515</u>	<u>475,115</u>
Exceptional Item (Receipt)	6		-	
Net Incoming Resources		<u>(32,789)</u>	<u>(214,787)</u>	<u>(247,576)</u>
Transfer between Funds	7			-
Net Incoming Resources after Transfer		<u>(32,789)</u>	<u>(214,787)</u>	<u>(247,576)</u>
Total funds at 1 January 2024		<u>106,550</u>	<u>2,051,043</u>	<u>2,157,593</u>
Total funds at 31 December 2024		<u>73,761</u>	<u>1,836,256</u>	<u>1,910,017</u>

JAIN SAMAJ - MANCHESTER

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
<u>FIXED ASSETS</u>				
Tangible Fixed Assets	8	-	1,583,233	1,583,233
<u>CURRENT ASSETS</u>				
Cash at Bank & In Hand		272,880	53,904	326,784
TOTAL ASSETS		272,880	1,637,137	1,910,017
<u>LESS: CURRENT LIABILITIES</u>				
	12			
<u>LESS: MEDIUM TERM LIABILITIES</u>				
Loans		-	-	-
NET ASSETS		272,880	1,637,137	1,910,017
<u>UNRESTRICTED FUNDS</u>				
General Fund	9	73,761	-	73,761
Designated Fund	9	10,468	-	10,468
Total		84,229	-	84,229
<u>RESTRICTED FUNDS</u>				
Building Fund	10	-	1,782,352	1,782,352
Jiv Daya Fund	10	-	6,817	6,817
Education Fund (Gyan)	10	-	1,112	1,112
Arhat Touch Fund	10	-	5,047	5,047
Dev Dravya	10		28,369	28,369
Sadharmic Funds Food	10	-	2,091	2,091
Total			1,825,788	1,825,788
Total		84,229	1,825,788	1,910,017

Approved by the Trustees on 11th May 2025


_____ and Signed on their behalf
Hiren Vora (President)



Falguni Mehta (Treasurer)

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

- a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- c) The trust only incurs governance costs in respect of legal costs associated with either the constitution or the title deeds to the property.

2.3 ASSETS

- a) Expenditure on fixed assets above £500 is capitalised. Despite all expenditure having been funded entirely from restricted funds, depreciation is charged according to standard accounting practice on the following basis:-

Freehold Land	Not depreciated
Long Leasehold Land	50 year life from January 2018
Freehold Building (Hall)	50 year life from October 2002
Freehold Building (Annexe)	50 year life from April 2020
Building Improvements	20 year life from execution
Furniture & Fittings	10 year life from acquisition
Sports Equipment	4 year life from acquisition

- b) Development expenditure is capitalised as and when it is incurred. Depreciation thereon is only charged, however, on the completion of the associated capital project.

2.4 FUNDS

- a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.
- c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS		Total £	RESTRICTED	2024 TOTAL £
	General Fund £	Designated Funds £		FUNDS TOTAL £	
NOTE 3					
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>					
Diwali Cultural Programme	4,360	-	4,360	-	4,360

NOTE 4					
<u>INCOMING RESOURCES FROM OTHER SOURCES</u>					
4.1 From Members:					
Membership Subscriptions	11,413	-	11,413	-	11,413
Donations	29,427	1,537	30,964	-	30,964
Gift Aid	-		-	13,977	13,977
Total	40,840	1,537	42,377	13,977	56,354
4.2 Fundraising Event (2019)	-	-	-	-	-
4.3 Sale of Electricity	2,884	-	2,884	-	2,884
4.4. Hall Hire	35,499	-	35,499	35,499	70,998
4.5 Annexe Hire	16,775	-	16,775	16,775	33,550
4.6 Miscellaneous Income	1,916	-	1,916	45,886	47,802
4.7 Bank Interest Received		-	-	11,591	11,591
4.8 Covid 19/Furlough Grant Rec'd	-	-	-	-	-
Total	57,074	-	57,074	109,751	166,825
OVERALL TOTAL	97,914	1,537	99,451	123,728	223,179

NOTE 5					
<u>RESOURCES EXPENDED ON RAISING FUNDS</u>					
Cost of Covid 19 grants applications	-	-	-	-	
Residual Cost of Staging 2019 Event	-	-	-	-	
	-	-	-	-	0

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED	2024 TOTAL £
	General Fund £	Designated Funds £	Total £	FUNDS TOTAL £	
NOTE 6					
6.1 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES					
6.1.1 Direct Charitable Expenditure					
Prasad Expenses	13,421	-	13,421	-	13,421
Jiv Daya	-	-	-	19,859	19,859
Donations	1,996	-	1,996	-	1,996
Mahila Mandal	-	-	-	3,116	3,116
Youth Expenses	656	-	656	-	656
Arhat Touch Expenses	-	-	-	730	730
Education (GNAN)	-	-	-	50	50
Sadharmik Fund	-	-	-	13,709	13,709
Diwali Cultural Programme	4,145	-	4,145	-	4,145
Other Direct Expenses	9,498	-	9,498	27,551	37,049
Total	<u>29,716</u>	<u>-</u>	<u>29,716</u>	<u>65,015</u>	<u>94,731</u>
6.1.2 Facilities Support Costs					
Caretaking and Security	34,237	-	34,237	-	34,237
Cleaning and Waste Disposal	3,944	-	3,944	-	3,944
Light & Heat	37,592	-	37,592	-	37,592
Repairs and Maintenance	9,498	-	9,498	26,362	35,860
Rates & Water	3,915	-	3,915	-	3,915
Insurance	5,142	-	5,142	-	5,142
Total	<u>94,328</u>	<u>-</u>	<u>94,328</u>	<u>26,362</u>	<u>120,690</u>
6.1.3 Administrative Support Costs					
Travel Expenses	4,762	-	4,762	-	4,762
Telephone, Postage & Stationery	432	-	432	-	432
Professional Charges	-	-	-	3,774	3,774
Bank Charges	128	-	128	-	128
General Expenses	7,234	-	7,234	3	7,237
Total	<u>12,556</u>	<u>-</u>	<u>12,556</u>	<u>3,774</u>	<u>16,333</u>
6.1.4 Depreciation					
Freehold Buildings - Hall	-	-	-	17,625	17,625
- Annexe	-	-	-	18,337	18,337
Long Leasehold Land	-	-	-	769	769
Building Improvements	-	-	-	2,555	2,555
Fixtures and Fittings	-	-	-	8,872	8,872
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,158</u>	<u>48,158</u>
# Part year only	-	-	-	-	-
6.1 TOTAL	<u>136,600</u>	<u>-</u>	<u>136,600</u>	<u>143,309</u>	<u>279,912</u>
NOTE 6.2					
EXCEPTIONAL ITEMS					
Depreciation on fixed assets ##	-	-	-	195,206	196,685
OVERALL TOTAL	<u>136,600</u>	<u>-</u>	<u>136,600</u>	<u>338,515</u>	<u>475,115</u>
## previous years Depreciation	-	-	-	-	-

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7

TRANSFER BETWEEN FUNDS

This transfer of £90,717 represents 50% of the income derived from hire of the Hall (£68,663) and 75% from hire of the Annexe, (£22,054) previously agreed to be allocated to the building fund from the general fund.

NOTE 8

FIXED ASSETS

8.1 LAND AND BUILDINGS

	Freehold	Long Leasehold	<u>Freehold Buildings</u>		Building	Total
	Land	Land	(Hall)	(Annexe)	Improvements	
	£	(As per Note 8.2) £	£	£	£	£
Cost						
At 1 January 2024	190,000	38,440	881,265	916,864	51,092	2,077,661
Additions in year	-	-	-	-	-	-
At 31 December 2024	<u>190,000</u>	<u>38,440</u>	<u>881,265</u>	<u>916,864</u>	<u>51,092</u>	<u>2,077,661</u>
Depreciation						
At 1 January 2024	-	4,614	374,534	68,764	35,992	483,904
Charge for year	-	769	17,625	18,337	2,555	39,286
At 31 December 2024		<u>5,383</u>	<u>392,159</u>	<u>87,101</u>	<u>38,547</u>	<u>523,190</u>
Net Book Value						
31 December 2024	190,000	33,057	489,106	829,763	12,545	1,554,471
1 January 2024	190,000	33,826	506,731	848,100	15,100	1,593,757

8.2 LONG LEASEHOLD LAND

This land is held by the charity on a lease for 125 years from 2017, at a ground rent payable of £100 p.a.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2024	2,077,661	94,702	1,962	2,174,325
Additions in year	-	27,551	-	27,551
At 31 December 2024	<u>2,077,661</u>	<u>122,253</u>	<u>1,962</u>	<u>2,201,876</u>
Depreciation				
At 1 January 2024	483,904	84,620	1,961	570,485
Charge for year	39,286	8,872	-	48,158
At 31 December 2024	<u>523,190</u>	<u>93,492</u>	<u>1,961</u>	<u>618,643</u>
Net Book Value				
31 December 2024	1,554,471	28,761	1	1,583,233
1 January 2024	1,593,757	10,082	1	1,603,840

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

MOVEMENT IN UNRESTRICTED FUNDS

	Funds B/fwd 01/01/2024 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer to Restricted Fund £	Funds C/fwd 31/12/2024 £
Designated Funds:						
Mahila Mandal	11,073	2,511	13,584	3,116	-	10,468
General Fund	106,550	103,811	210,361	136,600	-	73,761
Total	117,623	106,322	223,945	139,716	-	84,229

NOTE 10

MOVEMENT IN RESTRICTED FUNDS

	Funds B/fwd 01/01/2024 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer from General Fund £	Funds C/fwd 31/12/2024 £
Minor Funds:						
Jiv Daya Fund	4,365	22,311	26,676	19,859	-	6,817
Education Fund	646	516	1,162	50	-	1,112
Arhat Touch Fund	4,347	1,430	5,777	730	-	5,047
Dev Dravya	24,146	4,223	28,369	-	-	28,369
Sadharmik Funds	-	15,800	15,800	13,709	-	2,091
Sub Total	33,504	44,280	77,784	34,348	-	43,436
Major Funds:						
Building Fund	2,006,466	76,938	2,083,404	301,052	-	1,782,352
Total	2,039,970	121,218	2,161,188	335,400	-	1,825,788

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 11

ANALYSIS OF NET ASSETS TO FUNDS

	BALANCE SHEET TOTAL £	<u>UNRESTRICTED FUNDS</u>		<u>RESTRICTED FUNDS</u>	
		General £	Designated # £	Building £	Minor Funds ^φ £
Net Fixed Assets	1,583,233	-	-	1,583,233	-
Bank Deposits (A)	285,648	73,761	22,428	189,459	-
Bank Current Account (A)	22,135	-	-	9,159	12,976
Bank Current Account (B)	10,447	-	10,447	-	-
Bank Current Account (C)	7,237	7,237	-	-	-
Paypal	816	816	-	-	-
Cash in Hand	501	480	21	-	-
Sub Total	1,910,017	82,294	32,896	1,781,851	12,976
NET ASSETS	1,910,017	82,294	32,896	1,781,851	12,976

BANK ACCOUNTS KEY

(A) BANK OF INDIA

(B) LLOYDS BANK

(C) CAF Bank

MINOR FUNDS KEY

^φ JIV DAYA, EDUCATION (GNAN) AND ARHAT TOUCH FUNDS

MAHILA MANDAL FUND

NOTE 12

CURRENT LIABILITIES

Amounts Owing to Other Charities

	NHS Heroes £	Sadhamik £	2024 Total £	2024 Total £
Brought Forward	-	-	-	-
Received in Year	-	-	-	-
Total Due	-	-	-	-
Less: Paid Over in Year	-	-	-	-
Amounts still owing at year end	-	-	-	-

NOTE 13

OPERATING SURPLUS

The Restricted Funds operating surplus of £198,618 was after charging £48,158 depreciation on fixed assets. There was no depreciation charged against the Unrestricted Funds operating surplus.

JAIN SAMAJ, MANCHESTER

England & Wales - Charity number 511076

Accounts

JAIN SAMAJ - MANCHESTER

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

JAIN SAMAJ - MANCHESTER

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

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Honorary Independent Examiner's Report	5
Statement of Financial Activities	6
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Notes to the Financial Statements	9-14

**JAIN SAMAJ - MANCHESTER
ASSOCIATION INFORMATION**

Community Established	1980								
Legal Nature:	Unincorporated Association								
Constitution Adopted	20 September 1980								
Constitution Amended	September 1997, February 1999 and June 2012								
Charity Registered	23 February 1981								
Registered Number	511076 (England and Wales)								
Trustee Board as at the date of the Report	All served for the entire period from 1 January 2023 to the date of this report unless otherwise indicated.								
(a) Executive Committee	Nehal Mehta (President) Mr Nitesh Shah(Vice President) Mr Hiren Vora (Secretary) Mahul Mehta(Joint Secretary) Falguni Mehta (Treasurer) Mrs Jyotsna Patel (Religious Secretary)								
(b) Other Trustees	<table><tr><td>Piyush G Mehta</td><td>Mr Pinal Shah</td></tr><tr><td>Dipesh Mehta</td><td>Mr Kiran N Mehta</td></tr><tr><td>Mrs Saroj Patel</td><td>Mr Sailesh Mehta</td></tr></table>	Piyush G Mehta	Mr Pinal Shah	Dipesh Mehta	Mr Kiran N Mehta	Mrs Saroj Patel	Mr Sailesh Mehta		
Piyush G Mehta	Mr Pinal Shah								
Dipesh Mehta	Mr Kiran N Mehta								
Mrs Saroj Patel	Mr Sailesh Mehta								
Building Trustees:	<table><tr><td>Hiren Vora</td><td>Nimesh Patel</td></tr><tr><td>Suresh Mehta</td><td>Naren Shah</td></tr><tr><td>Kiran N Mehta</td><td>Sukan Shah</td></tr><tr><td>Ajay Patel</td><td></td></tr></table>	Hiren Vora	Nimesh Patel	Suresh Mehta	Naren Shah	Kiran N Mehta	Sukan Shah	Ajay Patel	
Hiren Vora	Nimesh Patel								
Suresh Mehta	Naren Shah								
Kiran N Mehta	Sukan Shah								
Ajay Patel									
Charity Office	Flat 2 8 Carrwood Road Bramhall, Stockport SK7 3GR								
Principal Establishment	669 Stockport Road Longsight, Manchester M12 4QE								
Bankers	<table><tr><td>A)</td><td>Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP</td></tr><tr><td>B)</td><td>Lloyds Bank</td></tr></table>	A)	Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP	B)	Lloyds Bank				
A)	Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP								
B)	Lloyds Bank								
Honorary Independent Examiner	D. Chothani c/o DBF Associates South Cheetham Business Centre 10 Park Place Manchester M4 4EY								

JAIN SAMAJ - MANCHESTER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2023.

This report is prepared in accordance with the Association's constitution and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

Objects

The trust deed defines the charity's objects as being:

- 1 To promote and advance the Jain Religion.
- 2 To provide appropriate facilities for religious worship, to celebrate religious festivals and to organise meetings and lectures.
- 3 To educate the children of members in the Jain Religion and their mother tongue.
- 4 To provide relief for the followers of the Jain Religion who are in necessitous circumstances.
- 5 To promote the benefit of the local communities in Manchester regarding social welfare, recreation and other leisure activities.
- 6 To promote any charitable purpose throughout the world.

Public Benefit

The trustees believe that, in providing the various religious events during the year free to all participants, they are fulfilling their public benefit obligations as required under Section 4 of the Charities Act 2011 and the subsequent guidance published by the Charity Commission.

Organisation

The members of the community elect a trustee board at the Annual General Meeting each year. The board consists of fifteen members, as listed on page 1. In turn, the board elects an executive committee comprising the honorary officers of the trust and also listed on page 1.

The committee as a whole has the responsibility to manage the day-to-day operations of the charity and its activities. It manages the charity collectively by holding regular meetings throughout the year.

The committee as a whole manages the risks to which the charity is exposed collectively. Suitable controls and procedures have been implemented to mitigate these risks.

The charity's buildings have seven titleholders, comprising the seven individuals named on page 1. None of the so-called building trustees plays any part in the actual management of the charity.

Achievements

The charity provided weekly religious services in the year, subject to the Government's Covid 19 restrictions. In addition, the various festivals were celebrated with enthusiasm by the community, again subject to the above restrictions.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

In respect of the association's unrestricted funds, a surplus of £41,175 was achieved for the year. In respect of the association's restricted funds a surplus of £106,798 was achieved for the year. In addition, the Executive Committee is pleased to be able to report that the charity received a refund of £6,606 in respect of prior years' water charges.

Future Plans

The trustees anticipate the further development of the structural facilities just as soon as funds permit, in addition to the provision of extra facilities within the existing structure. The trustees are also giving serious consideration to the conversion of the charity from a charitable trust to a charitable incorporated organisation (CIO) now that the statutory powers are available.

Reserves Policy

The charity's free reserves amount to £118,386. These represent over two years unrestricted expenditure. The trustees' target is to hold sufficient free reserves to be able to cover twelve months unrestricted expenditure in a normal year.

Investment Policy

All liquid assets of the trust are invested in fixed deposits and risk -free investments.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's Independent Examiner is unaware.

We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

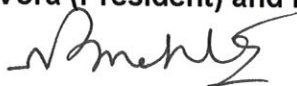
Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association during 2008 and he has expressed his willingness to continue in that capacity.

Approval of the Report

This report has been prepared in accordance with the Charities SORP (FRS 102) -Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 5th June 2023 and is signed on their behalf by:-
Hiren Vora (President) and Falguni Mehta (Treasurer).



Date: 02 Oct 24

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
JAIN SAMAJ - MANCHESTER (CHARITY NUMBER 511076 ENGLAND AND WALES)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2023 as set out on pages 6 and 7 together with the notes on pages 8 to 14.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

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

Basis of the Independent Examiner's statement

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 Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation 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 Financial Statements 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 material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

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



Date 2/10/2024

.....
DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

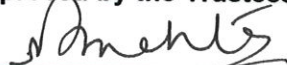
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2022 Total £
Incoming Resources from:					
Charitable Activities	3	0	0		5,316
Other Sources	4	162,081			162,081
Total Incoming Resources		<u>162,081</u>	<u>0</u>		<u>167,397</u>
Resources Expended on:					
Raising Funds	5	-	-		-
Charitable Activities	6	161,008	96,115		257,123
Total Resources Expended		<u>161,008</u>	<u>96,115</u>		<u>257,123</u>
Exceptional Item (Receipt)	6	0	0		0
Net Incoming Resources					89,726
Transfer between Funds	7	0	0		0
Net Incoming Resources after Transfer		<u>0</u>	<u>0</u>		<u>89,726</u>
Total funds at 1 January 2023		<u>70,605</u>	<u>1,654,432</u>		<u>1,725,037</u>
Total funds at 31 December 2023		<u>93,808</u>	<u>1,720,955</u>		<u>1,814,763</u>

JAIN SAMAJ - MANCHESTER

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
<u>FIXED ASSETS</u>				
Tangible Fixed Assets	8	-	1,693,566	1,693,566
<u>CURRENT ASSETS</u>				
Cash at Bank & In Hand		278,527	52,468	330,995
		<u>278,527</u>	<u>1,746,034</u>	<u>2,024,561</u>
<u>LESS: CURRENT LIABILITIES</u>	12	323	-	323
<u>LESS: MEDIUM TERM LIABILITIES</u>				
Loans		-	-	-
		<u>278,204</u>	<u>1,761,230</u>	<u>2,024,238</u>
<u>UNRESTRICTED FUNDS</u>				
General Fund	9	105,550	-	106,550
Designated Fund	9	11,073	-	11,073
		<u>116,623</u>	<u>1,761,230</u>	<u>117,623</u>
<u>RESTRICTED FUNDS</u>				
Building Fund	10	-	1,843,730	1,843,730
Jiv Daya Fund	10	-	4,365	4,365
Education Fund	10	-	646	646
Arhat Touch Fund	10	-	4,347	4,347
Dev Dravya	10		24,146	24,146
		<u>116,623</u>	<u>1,877,234</u>	<u>1,877,204</u>

Approved by the Trustees on 5th June 2023


 _____ and Signed on their behalf
 Nehal Mehta (President)



 Falguni Mehta (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

- a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- c) The trust only incurs governance costs in respect of legal costs associated with either the constitution or the title deeds to the property.

2.3 ASSETS

- a) Expenditure on fixed assets above £500 is capitalised. Despite all expenditure having been funded entirely from restricted funds, depreciation is charged according to standard accounting practice on the following basis:-

Freehold Land	Not depreciated
Long Leasehold Land	50 year life from January 2018
Freehold Building (Hall)	50 year life from October 2002
Freehold Building (Annexe)	50 year life from April 2020
Building Improvements	20 year life from execution
Furniture & Fittings	10 year life from acquisition
Sports Equipment	4 year life from acquisition

- b) Development expenditure is capitalised as and when it is incurred. Depreciation thereon is only charged, however, on the completion of the associated capital project.

2.4 FUNDS

- a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.
- c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds.

**JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2023
NOTES TO THE FINANCIAL STATEMENTS**

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		OVERALL TOTAL	2023 TOTAL
	General Fund	Designated Funds	Total	TOTAL	£	£
	£	£	£	£	£	£

NOTE 3

**INCOMING RESOURCES
FROM CHARITABLE ACTIVITIES**

Diwali Cultural Programme

	-		-			
--	---	--	---	--	--	--

NOTE 4

**INCOMING RESOURCES
FROM OTHER SOURCES**

4.1 From Members:

Membership Subscriptions	11,095	-	11,095	-		11,095
Donations	34,174			34,174		34,174
Gift Aid	-	-	-			
Total	45,269	0	11,095	34,174		45,269

4.2 Fundraising Event (2019)

	-	-	-	-		-
--	---	---	---	---	--	---

4.3 Sale of Electricity

	3,819	-	3,819	-		3,819
--	-------	---	-------	---	--	-------

4.4. Hall Hire

	82,054	-	82,054	-		82,054
--	--------	---	--------	---	--	--------

4.5 Annexe Hire

	27,940	-	27,940	-		27,940
--	--------	---	--------	---	--	--------

4.6 Miscellaneous Income

	15	-	15	-		15
--	----	---	----	---	--	----

4.7 Bank Interest Received

	-	-	-	2,984		2,984
--	---	---	---	-------	--	-------

4.8 Covid 19/Furlough Grant Rec'c

	-	-	-	-		-
--	---	---	---	---	--	---

Total	113,828	-	113,828	2,984		116,812
--------------	----------------	----------	----------------	--------------	--	----------------

OVERALL TOTAL	159,097		124,923	37,158		162,081
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NOTE 5

**RESOURCES EXPENDED ON
RAISING FUNDS**

Cost of Covid 19 grants applications	-	-	-	-		0
Residual Cost of Staging 2019 Event	-	-	-	-		0
	-	-	-	-		0

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2023
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED	OVERALL TOTAL £	2023 TOTAL £
	General Fund £	Designated Funds £	Total £	FUNDS TOTAL £		
NOTE 6						
6.1 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES						
6.1.1 Direct Charitable Expenditure						
Fittings and Fixture	21367		21367			21367
Prasad Expenses	36,464	-	36,464	-		36,464
Jiv Daya	-	-	-	12,697		12,697
Donations	2,059	-	2,059	-		2,059
Mahila Mandal	-	1,888	1,888	-		1,888
Youth Expenses	602	-	602	-		602
Arhat Touch Expenses	-	-	-	2,302		2,302
Education (GNAN)	-	-	-	1,842		1,842
Diwali Cultural Programme	500	-	500	-		500
Dev DRAVYA	-	-	-	8,136		8,136
Total	39,625	1,888	41,513	16,841		87,857
6.1.2 Facilities Support Costs						
Alarm & Fire Service	7505		7505			7505
Caretaking and Security	37,475	-	37,475	-		37,475
Cleaning and Waste Disposal	6,608	-	6,608	-		6,608
Light & Heat	32,700	-	32,700	-		32,700
Repairs and Maintenance	30,518	-	-	30,518		30,518
Rates & Water	5,350	-	5,350	-		5,350
Insurance	4,979	-	4,979	-		4,979
Total	117,630	-	87,112	30,518		125,135
6.1.3 Administratative Support Costs						
Travel Expenses	4,178	-	4,178	-		4178
Telephone, Postage & Stationery	475	-	475	-		475
Website Expenses	-	-	-	-		-
Bank Charges	108	-	108	-		108
General Expenses	27,622	-	27,622	-		27,622
Total	32,383	-	32,383	-		32,383
6.1.4 Depreciation						
Freehold Buildings - Hall	-	17625	-	17,625		17,625
- Annexe	-	18337	-	18,337		18,337
Long Leasehold Land	-	769	-	769		769
Building Improvements	-	2555	-	2,555		2,555
Fixtures and Fittings	-	9470	-	9,470		9,470
Total	-	48756	-	48,756		48,756
# Part year only						
6.1 TOTAL	189,638	50,644	161,008	96,115		294,131
NOTE 6.2						
EXCEPTIONAL ITEMS						
Water Charges Refunded		-		-		
Long Leasehold Land ##	-	-	-	-		
OVERALL TOTAL	48,201	1,097	48,523	59,141		108,064
## 2018 and 2019 Depreciation						

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2023
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7

TRANSFER BETWEEN FUNDS

This transfer of £90,717 represents 50% of the income derived from hire of the Hall (£68,663) and 75% from hire of the Annexe, (£22,054) previously agreed to be allocated to the building fund from the general fund.

NOTE 8

FIXED ASSETS

8.1 LAND AND BUILDINGS

	Freehold Land	Long Leasehold Land	Freehold Buildings		Building Improvements	Total
	£	(As per Note 8.2) £	(Hall) £	(Annexe) £	£	£
Cost						
At 1 January 2023	190,000	38,440	881,265	916,864	51,092	2,077,661
Additions in year	-	-	-	-	-	-
At 31 December 2023	<u>190,000</u>	<u>38,440</u>	<u>881,265</u>	<u>916,864</u>	<u>51,092</u>	<u>2,077,661</u>
Depreciation						
At 1 January 2023	-	3,845	356,909	50,427	33,437	444,618
Charge for year	-	769	17,625	18,337	2,555	39,286
At 31 December 2023	<u>-</u>	<u>4,614</u>	<u>374,534</u>	<u>68,764</u>	<u>35,992</u>	<u>483,904</u>
Net Book Value						
31 December 2023	190,000	33,826	506,731	848,100	15,100	1,593,757
1 January 2023	190,000	35,364	541,981	884,774	20,210	1,672,329

8.2 LONG LEASEHOLD LAND

This land is held by the charity on a lease for 125 years from 2017, at a ground rent payable of £100 p.a.

**JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2023
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2023	2,077,661	73,335	1,962	2,152,958
Additions in year	-	21,367	-	21,367
At 31 December 2023	<u>2,077,661</u>	<u>94,702</u>	<u>1,962</u>	<u>2,174,325</u>
Depreciation				
At 1 January 2023	405,322	73,466	1,961	480,759
Charge for year	39,286	9,470	-	48,756
At 31 December 2023	<u>444,608</u>	<u>82,936</u>	<u>1,961</u>	<u>529,515</u>
Net Book Value				
31 December 2023	1,672,329	21,236	1	1,693,565
1 January 2023	1,711,615	9,339	1	1,720,955

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2023
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

MOVEMENT IN UNRESTRICTED FUNDS

	Funds B/fwd 01/01/2023 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer to Restricted Fund £	Funds C/fwd 31/12/2023 £
Designated Funds:						
Mahila Mandal	11,389	1,572	12,961	1,888	-	11,073
General Fund	112,647	164,322	276,969	170,419		106,550
Total	<u>124,036</u>	<u>165,894</u>	<u>289,930</u>	<u>172,307</u>	<u>0</u>	<u>117,623</u>

NOTE 10

MOVEMENT IN RESTRICTED FUNDS

	Funds B/fwd 01/01/2023 £	Incoming Resources £	Total Resources £	Resources Expended £	Funds C/fwd 31/12/2023 £
Minor Funds:					
Jiv Daya Fund	4,449	12,613	17,062	12,697	4,365
Education Fund	1,777	711	2,488	1,842	646
Arhat Touch Fund	4,954	1,695	6,649	2,302	4,347
Dev Dravya	11867	20415	32282	8136	24146
Sub Total	<u>23,047</u>	<u>35,434</u>	<u>58,481</u>	<u>24,977</u>	<u>33,504</u>
Major Funds:					
Building Fund	1,802,335	68,118	1,870,453	26,723	1,843,730
Total	<u>1,825,382</u>	<u>103,552</u>	<u>1,928,934</u>	<u>24,977</u>	<u>1,877,234</u>

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2023
NOTES TO THE FINANCIAL STATEMENTS

NOTE 11

ANALYSIS OF NET ASSETS TO FUNDS

	BALANCE SHEET TOTAL £	<u>UNRESTRICTED FUNDS</u>		<u>RESTRICTED FUNDS</u>	
		General £	Designated # £	Building £	Minor Funds ϕ £
Net Fixed Assets	1,679,985	-	-	1,679,985	-
Bank Deposits (A)	251,903	210,508	-	41,395	
Bank Current Account (A)	67,566	67,566	-		
Bank Current Account (B)	11,031	-	11,031	-	-
Paypal	443	443	-	-	-
Cash in Hand	52	10	42	-	-
Sub Total	<u>2,010,980</u>	<u>278,527</u>	<u>11,073</u>	<u>1,721,380</u>	<u>0</u>
Less: Current Liabilities (See Note 12)	323	323	-	-	-
NET ASSETS	<u><u>2,011,303</u></u>	<u><u>278,850</u></u>	<u><u>11,073</u></u>	<u><u>1,721,380</u></u>	<u><u>0</u></u>

BANK ACCOUNTS KEY

(A) BANK OF INDIA

(B) LLOYDS BANK

MINOR FUNDS KEY

MAHILA MANDAL FUND

ϕ JIV DAYA, EDUCATION (GNAN) AND ARHAT TOUCH FUNDS

NOTE 12

CURRENT LIABILITIES

Amounts Owing to Other Charities

	NHS Heroes £	Sadhamik £	2022 Total £	2033 Total £
Brought Forward	323	-		597
Received in Year		-		5,070
Total Due	<u>323</u>	<u>0</u>		<u>5,667</u>
Less: Paid Over in Year				<u>-5,344</u>
Amounts still owing at year end	<u><u>323</u></u>	<u><u>0</u></u>		<u><u>323</u></u>

NOTE 13

OPERATING SURPLUS

The Restricted Funds operating surplus of £126,798 was after charging £40,970 depreciation on fixed assets. There was no depreciation charged against the Unrestricted Funds operating surplus.

JAIN SAMAJ, MANCHESTER

England & Wales - Charity number 511076

Accounts

JAIN SAMAJ - MANCHESTER

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2022

JAIN SAMAJ - MANCHESTER

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

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JAIN SAMAJ - MANCHESTER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2022.

This report is prepared in accordance with the Association's constitution and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

Objects

The trust deed defines the charity's objects as being:

- 1 To promote and advance the Jain Religion.
- 2 To provide appropriate facilities for religious worship, to celebrate religious festivals and to organise meetings and lectures.
- 3 To educate the children of members in the Jain Religion and their mother tongue.
- 4 To provide relief for the followers of the Jain Religion who are in necessitous circumstances.
- 5 To promote the benefit of the local communities in Manchester regarding social welfare, recreation and other leisure activities.
- 6 To promote any charitable purpose throughout the world.

Public Benefit

The trustees believe that, in providing the various religious events during the year free to all participants, they are fulfilling their public benefit obligations as required under Section 4 of the Charities Act 2011 and the subsequent guidance published by the Charity Commission.

Organisation

The members of the community elect a trustee board at the Annual General Meeting each year. The board consists of fifteen members, as listed on page 1. In turn, the board elects an executive committee comprising the honorary officers of the trust and also listed on page 1.

The committee as a whole has the responsibility to manage the day-to-day operations of the charity and its activities. It manages the charity collectively by holding regular meetings throughout the year.

The committee as a whole manages the risks to which the charity is exposed collectively. Suitable controls and procedures have been implemented to mitigate these risks.

The charity's buildings have seven titleholders, comprising the seven individuals named on page 1. None of the so-called building trustees plays any part in the actual management of the charity.

Achievements

The charity provided weekly religious services in the year, subject to the Government's Covid 19 restrictions. In addition, the various festivals were celebrated with enthusiasm by the community, again subject to the above restrictions.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review

In respect of the association's unrestricted funds, a surplus of £41,175 was achieved for the year. In respect of the association's restricted funds a surplus of £106,798 was achieved for the year. In addition, the Executive Committee is pleased to be able to report that the charity received a refund of £6,606 in respect of prior years' water charges.

Future Plans

The trustees anticipate the further development of the structural facilities just as soon as funds permit, in addition to the provision of extra facilities within the existing structure. The trustees are also giving serious consideration to the conversion of the charity from a charitable trust to a charitable incorporated organisation (CIO) now that the statutory powers are available.

Reserves Policy

The charity's free reserves amount to £118,386. These represent over two years unrestricted expenditure. The trustees' target is to hold sufficient free reserves to be able to cover twelve months unrestricted expenditure in a normal year.

Investment Policy

All liquid assets of the trust are invested in fixed deposits and risk -free investments.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's Independent Examiner is unaware.

We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association during 2008 and he has expressed his willingness to continue in that capacity.

Approval of the Report

This report has been prepared in accordance with the Charities SORP (FRS 102) -Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 5th June 2023 and is signed on their behalf by:-
Hiren Vora (President) and Falguni Mehta (Treasurer).

Date: 5/6/2023

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
JAIN SAMAJ - MANCHESTER (CHARITY NUMBER 511076 ENGLAND AND WALES)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2021 as set out on pages 6 and 7 together with the notes on pages 8 to 14.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

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

Basis of the Independent Examiner's statement

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 Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation 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 Financial Statements 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 material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

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



Date 5/6/2023

.....
DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

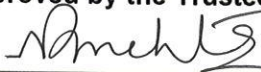
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2021 Total £
Incoming Resources from:					
Charitable Activities	3	5,316	-		5,316
Other Sources	4	184,963	75,222		260,705
Total Incoming Resources		<u>190,279</u>	<u>75,222</u>		<u>266,021</u>
Resources Expended on:					
Raising Funds	5	-	-		-
Charitable Activities	6	89,080	59,141		114,270
Total Resources Expended		<u>89,080</u>	<u>59,141</u>		<u>114,270</u>
Exceptional Item (Receipt)	6		-		
Net Incoming Resources		138,498	16,081		154,579
Transfer between Funds	7	(88,769)	-88,769		-
Net Incoming Resources after Transfer		<u>47,781</u>	<u>-72,688</u>		<u>154,579</u>
Total funds at 1 January 2022		<u>70,605</u>	<u>1,654,432</u>		<u>1,725,037</u>
Total funds at 31 December 2022		<u>118,386</u>	<u>1,761,230</u>		<u>1,879,616</u>

JAIN SAMAJ - MANCHESTER

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
<u>FIXED ASSETS</u>				
Tangible Fixed Assets	8	-	1,679,985	1,679,985
<u>CURRENT ASSETS</u>				
Cash at Bank & In Hand		225,543	81,380	306,923
TOTAL ASSETS		225,543	1,761,365	1,986,908
<u>LESS: CURRENT LIABILITIES</u>	12	323	-	323
<u>LESS: MEDIUM TERM LIABILITIES</u>				
Loans		-	-	-
NET ASSETS		225,220	1,761,230	1,879,616
<u>UNRESTRICTED FUNDS</u>				
General Fund	9	124,036	-	124,036
Designated Fund	9	11,389	-	11,389
Total		135,425	-	135,425
<u>RESTRICTED FUNDS</u>				
Building Fund	10	-	1,802,335	1,802,335
Jiv Daya Fund	10	-	4,449	7,579
Education Fund	10	-	1,777	1,276
Arhat Touch Fund	10	-	4,954	4,678
Dev Dravya	10	-	11,867	11,867
Total		-	1,813,515	1,827,735
TOTAL FUNDS		118,386	1,761,230	1,879,616

Approved by the Trustees on 5th June 2023



Nehal Mehta (President)

and Signed on their behalf



Falguni Mehta (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

- a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- c) The trust only incurs governance costs in respect of legal costs associated with either the constitution or the title deeds to the property.

2.3 ASSETS

- a) Expenditure on fixed assets above £500 is capitalised. Despite all expenditure having been funded entirely from restricted funds, depreciation is charged according to standard accounting practice on the following basis:-

Freehold Land	Not depreciated
Long Leasehold Land	50 year life from January 2018
Freehold Building (Hall)	50 year life from October 2002
Freehold Building (Annexe)	50 year life from April 2020
Building Improvements	20 year life from execution
Furniture & Fittings	10 year life from acquisition
Sports Equipment	4 year life from acquisition

- b) Development expenditure is capitalised as and when it is incurred. Depreciation thereon is only charged, however, on the completion of the associated capital project.

2.4 FUNDS

- a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.
- c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS General Fund £	Designated Funds £	Total £	RESTRICTED FUNDS TOTAL £	OVERALL TOTAL £	2021 TOTAL £
NOTE 3						
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>						
Diwali Cultural Programme	5,316	-	5,316	-		5,316
NOTE 4						
<u>INCOMING RESOURCES FROM OTHER SOURCES</u>						
4.1 From Members:						
Membership Subscriptions	10,225	-	10,225	-		10,225
Donations	7,356	1,567	8,923	47,307		-
Gift Aid	-	-	-	5,808		9,115
Total	17,581	1,567	19,148	53,115		19,340
4.2 Fundraising Event (2019)	-	-	-	-		-
4.3 Sale of Electricity	4,246	-	4,246	-		4,246
4.4. Hall Hire	64,994	-	64,994	-		64,994
4.5 Annexe Hire	80,880	-	80,880	-		80,880
4.6 Miscellaneous Income	30	-	30	-		30
4.7 Bank Interest Received	-	-	-	74		74
4.8 Covid 19/Furlough Grant Rec'd	-	-	-	-		-
Total	150,150	-	150,150	74		150,224
OVERALL TOTAL	184,963	520	185,483	75,222		260,705

NOTE 5						
<u>RESOURCES EXPENDED ON RAISING FUNDS</u>						
Cost of Covid 19 grants applications	-	-	-	-	-	226
Residual Cost of Staging 2019 Event	-	-	-	-	-	699
	-	-	-	-	-	925

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED	OVERALL TOTAL £	2022 TOTAL £
	General Fund £	Designated Funds £	Total £	FUNDS TOTAL £		
NOTE 6						
6.1 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES						
6.1.1 Direct Charitable Expenditure						
Prasad Expenses	18,386	-	18,386	-		18,386
Jiv Daya	-	-	-	9,119		9,119
Donations	1,596	-	1,596	-		1,596
Mahila Mandal	-	1,097	1,097	-		1,097
Youth Expenses	-	-	-	-		-
Arhat Touch Expenses	-	-	-	2,359		2,359
Education (GNAN)	-	-	-	0		0
Diwali Cultural Programme	5,316	-	5,316	-		5,316
Other Direct Expenses	-	-	-	-		-
Total	25,298	1,097	26,395	11,478		37,873
6.1.2 Facilities Support Costs						
Caretaking and Security	31,619	-	31,619	-		31,619
Cleaning and Waste Disposal	1,876	-	1,876	-		1,876
Light & Heat	15,048	-	15,048	-		15,048
Repairs and Maintenance	-	-	-	20,277		20,277
Rates & Water	4,309	-	4,309	-		4,309
Insurance	2,653	-	2,653	-		2,653
Total	55,505	-	55,505	20,277		75,782
6.1.3 Administrative Support Costs						
Travel Expenses	2,597	-	2,597	-		2,597
Telephone, Postage & Stationery	396	-	396	-		396
Website Expenses	-	-	-	-		-
Bank Charges	28	-	28	-		28
General Expenses	4,159	-	4,159	-		4,159
Total	7,180	-	7,180	-		7,180
6.1.4 Depreciation						
Freehold Buildings - Hall	-	-	-	17,625		17,625
- Annexe	-	-	-	18,337		18,337
Long Leasehold Land	-	-	-	769		769
Building Improvements	-	-	-	2,555		2,555
Fixtures and Fittings	-	-	-	1,684		1,684
Total	-	-	-	40,970		40,970
# Part year only						
6.1 TOTAL	87,983	1,097	89,080	72,725		161,805
NOTE 6.2						
EXCEPTIONAL ITEMS						
Water Charges Refunded		-		-		
Long Leasehold Land ##	-	-	-	-		
OVERALL TOTAL	48,201	1,097	48,523	59,141		108,064
## 2018 and 2019 Depreciation						

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7

TRANSFER BETWEEN FUNDS

This transfer of £90,717 represents 50% of the income derived from hire of the Hall (£68,663) and 75% from hire of the Annexe, (£22,054) previously agreed to be allocated to the building fund from the general fund.

NOTE 8

FIXED ASSETS

8.1 LAND AND BUILDINGS

	Freehold Land	Long Leasehold Land (As per Note 8.2)	Freehold Buildings (Hall) (Annexe)		Building Improvements	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	190,000	38,440	881,265	916,864	51,092	2,077,661
Additions in year	-	-	-	-	-	-
At 31 December 2022	<u>190,000</u>	<u>38,440</u>	<u>881,265</u>	<u>916,864</u>	<u>51,092</u>	<u>2,077,661</u>
Depreciation						
At 1 January 2022	-	3,076	339,284	32,090	30,882	366,046
Charge for year	-	769	17,625	18,337	2,555	39,286
At 31 December 2022	<u>-</u>	<u>3,845</u>	<u>356,909</u>	<u>50,427</u>	<u>33,437</u>	<u>405,332</u>
Net Book Value						
31 December 2022	190,000	35,364	541,981	884,774	20,210	1,672,329
1 January 2021	190,000	36,133	559,606	904,096	22,765	1,711,615

8.2 LONG LEASEHOLD LAND

This land is held by the charity on a lease for 125 years from 2017, at a ground rent payable of £100 p.a.

**JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2022	2,077,661	73,335	1,962	2,152,958
Additions in year	-	-	-	-
 At 31 December 2022	<u>2,077,661</u>	<u>73,335</u>	<u>1,962</u>	<u>2,152,958</u>
 Depreciation				
At 1 January 2022	366,046	63,996	1,961	432,003
Charge for year	39,286	1,684	-	40,970
 At 31 December 2022	<u>405,332</u>	<u>65,680</u>	<u>1,961</u>	<u>472,973</u>
 Net Book Value				
31 December 2022	1,672,329	7,655	1	1,679,985
1 January 2022	1,711,615	9,339	1	1,720,955

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

MOVEMENT IN UNRESTRICTED FUNDS

	Funds B/fwd 01/01/2022 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer to Restricted Fund £	Funds C/fwd 31/12/2022 £
Designated Funds:						
Mahila Mandal	10,919	1,567	11,241	1,097	-	11,389
General Fund	79,266	125,469	204,735	92,088		112,647
Total	<u>90,185</u>	<u>127,036</u>	<u>215,976</u>	<u>93,185</u>	<u>0</u>	<u>124,036</u>

NOTE 10

MOVEMENT IN RESTRICTED FUNDS

	Funds B/fwd 01/01/2022 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer from General Fund £	Funds C/fwd 31/12/2022 £
Minor Funds:						
Jiv Daya Fund	7,579	5,989	13,568	9,119	-	4,449
Education Fund	1,276	501	1,777	0	-	1,777
Arhat Touch Fund	4,678	2,635	7,313	2,359	-	4,954
Dev Dravya	0	11867	11867	0		11867
Sub Total	<u>13,533</u>	<u>20,992</u>	<u>34,525</u>	<u>11,478</u>		<u>23,047</u>
Major Funds:						
Building Fund	1,747,697	6,839	1,754,536	40,970	88,769	1,802,335
Total	<u>1,761,230</u>	<u>27,831</u>	<u>1,789,061</u>	<u>11,478</u>	<u>88,769</u>	<u>1,825,382</u>

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS

NOTE 11

ANALYSIS OF NET ASSETS TO FUNDS

	BALANCE SHEET TOTAL £	UNRESTRICTED FUNDS		RESTRICTED FUNDS	
		General £	Designated # £	Building £	Minor Funds ϕ £
Net Fixed Assets	1,720,955	-	-	1,720,955	-
Bank Deposits (A)	175,000	93,620	-	81,380	-
Bank Current Account (A)	119,295	96,248	-	-	23,047
Bank Current Account (B)	11,357	-	11,357	-	-
Paypal	1,230	1230	-	-	-
Cash in Hand	41	8	32	-	-
Sub Total	<u>2,027,878</u>	<u>191,106</u>	<u>11,389</u>	<u>1,802,335</u>	<u>23,047</u>
Less: Current Liabilities (See Note 12)	323	323	-	-	-
NET ASSETS	<u><u>2,027,555</u></u>	<u><u>190,783</u></u>	<u><u>11,389</u></u>	<u><u>1,802,335</u></u>	<u><u>23,047</u></u>

BANK ACCOUNTS KEY

(A) BANK OF INDIA

(B) LLOYDS BANK

MINOR FUNDS KEY

MAHILA MANDAL FUND

ϕ JIV DAYA, EDUCATION (GNAN) AND ARHAT TOUCH FUNDS

NOTE 12

CURRENT LIABILITIES

Amounts Owing to Other Charities	NHS Heroes £	Sadhamik £	2022 Total £	2021 Total £
Brought Forward	323	-		597
Received in Year		-		5,070
Total Due	<u>323</u>	<u>0</u>		<u>5,667</u>
Less: Paid Over in Year				<u>-5,344</u>
Amounts still owing at year end	<u><u>323</u></u>	<u><u>0</u></u>		<u><u>323</u></u>

NOTE 13

OPERATING SURPLUS

The Restricted Funds operating surplus of £126,798 was after charging £40,970 depreciation on fixed assets. There was no depreciation charged against the Unrestricted Funds operating surplus.

JAIN SAMAJ, MANCHESTER

England & Wales - Charity number 511076

Accounts

JAIN SAMAJ - MANCHESTER

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

JAIN SAMAJ - MANCHESTER
TRUSTEES' REPORT
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**JAIN SAMAJ - MANCHESTER
ASSOCIATION INFORMATION**

Community Established	1980	
Legal Nature:	Unincorporated Association	
Constitution Adopted	20 September 1980	
Constitution Amended	September 1997, February 1999 and June 2012	
Charity Registered	23 February 1981	
Registered Number	511076 (England and Wales)	
Trustee Board as at the date of the Report	All served for the entire period from 1 January 2021 to the date of this report unless otherwise indicated.	
(a) Executive Committee	Mr Hiren Vora (President) Mr Bhogilal Shah (Vice President) Nehal Mehta (Secretary) Mahul Mehta Falguni Mehta (Treasurer) Mrs Saroj Patel (Religious Secretary)	
(b) Other Trustees	Piyush G Mehta Dipesh Mehta Jyotsna Patel	Nitesh Shah Dr Sailesh Patel
Building Trustees:	Suresh Mehta Dinesh Shah Kiran N Mehta Ajay Patel	Piyush G Mehta Naren Shah Mrs Anita Mehta
Charity Office	58 Broadway, Bramhall, Stockport SK7 3BU	
Principal Establishment	669 Stockport Road Longsight, Manchester M12 4QE	
Bankers	A) Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP	
	B) Lloyds Bank	
Honorary Independent Examiner	D. Chothani c/o DBF Associates South Cheetham Business Centre 10 Park Place Manchester M4 4EY	

JAIN SAMAJ - MANCHESTER
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2021.

This report is prepared in accordance with the Association's constitution and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

Objects

The trust deed defines the charity's objects as being:

- 1 To promote and advance the Jain Religion.
- 2 To provide appropriate facilities for religious worship, to celebrate religious festivals and to organise meetings and lectures.
- 3 To educate the children of members in the Jain Religion and their mother tongue.
- 4 To provide relief for the followers of the Jain Religion who are in necessitous circumstances.
- 5 To promote the benefit of the local communities in Manchester regarding social welfare, recreation and other leisure activities.
- 6 To promote any charitable purpose throughout the world.

Public Benefit

The trustees believe that, in providing the various religious events during the year free to all participants, they are fulfilling their public benefit obligations as required under Section 4 of the Charities Act 2011 and the subsequent guidance published by the Charity Commission.

Organisation

The members of the community elect a trustee board at the Annual General Meeting each year.

The board consists of fifteen members, as listed on page 1. In turn, the board elects an executive committee comprising the honorary officers of the trust and also listed on page 1.

The committee as a whole has the responsibility to manage the day-to-day operations of the charity and its activities. It manages the charity collectively by holding regular meetings throughout the year.

The committee as a whole manages the risks to which the charity is exposed collectively. Suitable controls and procedures have been implemented to mitigate these risks.

The charity's buildings have seven titleholders, comprising the seven individuals named on page 1. None of the so-called building trustees plays any part in the actual management of the charity.

Achievements

The charity provided weekly religious services in the year, subject to the Government's Covid 19 restrictions. In addition, the various festivals were celebrated with enthusiasm by the community, again subject to the above restrictions.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review

In respect of the association's unrestricted funds, a surplus of £41,175 was achieved for the year. In respect of the association's restricted funds a surplus of £106,798 was achieved for the year. In addition, the Executive Committee is pleased to be able to report that the charity received a refund of £6,606 in respect of prior years' water charges.

Future Plans

The trustees anticipate the further development of the structural facilities just as soon as funds permit, in addition to the provision of extra facilities within the existing structure. The trustees are also giving serious consideration to the conversion of the charity from a charitable trust to a charitable incorporated organisation (CIO) now that the statutory powers are available.

Reserves Policy

The charity's free reserves amount to £118,386. These represent over two years unrestricted expenditure. The trustees' target is to hold sufficient free reserves to be able to cover twelve months unrestricted expenditure in a normal year.

Investment Policy

All liquid assets of the trust are invested in fixed deposits and risk -free investments.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's Independent Examiner is unaware.

We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association during 2008 and he has expressed his willingness to continue in that capacity.

Approval of the Report

This report has been prepared in accordance with the Charities SORP (FRS 102) -Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 12 June 2022 and is signed on their behalf by:-
Hiren Vora (President) and Falguni Mehta (Treasurer).



Date: 30/06/2022

JAIN SAMAJ - MANCHESTER

YEAR ENDED 31 DECEMBER 2021

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
JAIN SAMAJ - MANCHESTER (CHARITY NUMBER 511076 ENGLAND AND WALES)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2021 as set out on pages 6 and 7 together with the notes on pages 8 to 14.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

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

Basis of the Independent Examiner's statement

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 Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation 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 Financial Statements 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 material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

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



Date 20/06/2022

DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

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

	Notes	2020		Total	2020
		Unrestricted Funds	Restricted Funds		
		£	£	£	£
Incoming Resources from:					
Charitable Activities	3	1,538	-	1,538	-
Other Sources	4	185,483	75,222	260,705	119,057
Total Incoming Resources		187,021	75,222	262,243	119,057
Resources Expended on:					
Raising Funds	5	-	-	-	925
Charitable Activities	6	55,129	59,141	114,270	95,197
Total Resources Expended		55,129	59,141	114,270	96,122
Exceptional Item (Receipt)	6	6,606	-	6,606	-
Net Incoming Resources		138,498	16,081	154,579	22,935
Transfer between Funds	7	(90,717)	90,717	-	-
Net Incoming Resources after Transfer		47,781	106,798	154,579	22,935
Total funds at 1 January 2021		70,605	1,654,432	1,725,037	1,702,102
Total funds at 31 December 2021		118,386	1,761,230	1,879,616	1,725,037

JAIN SAMAJ - MANCHESTER
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Unrestricted Funds	Restricted Funds	Total	2020 Total
	£	£	£	£
<u>FIXED ASSETS</u>				
Tangible Fixed Assets	8	-	1,679,985	1,679,985
				1,720,955
<u>CURRENT ASSETS</u>				
Cash at Bank & In Hand		118,709	81,245	199,954
				164,832
TOTAL ASSETS	<u>118,709</u>	<u>1,761,230</u>	<u>1,879,939</u>	<u>1,885,787</u>
LESS: CURRENT LIABILITIES	12	323	-	597
LESS: MEDIUM TERM LIABILITIES				
Loans		-	-	160,153
NET ASSETS	<u>118,386</u>	<u>1,761,230</u>	<u>1,879,616</u>	<u>1,725,037</u>
<u>UNRESTRICTED FUNDS</u>				
General Fund	9	107,467	-	107,467
Designated Fund	9	10,919	-	10,919
Total		<u>118,386</u>	<u>-</u>	<u>118,386</u>
<u>RESTRICTED FUNDS</u>				
Building Fund	10	-	1,747,697	1,638,762
Jiv Daya Fund	10	-	7,579	5,403
Education Fund	10	-	1,276	8,428
Arhat Touch Fund	10	-	4,678	1,839
Total		<u>-</u>	<u>1,761,230</u>	<u>1,654,432</u>
TOTAL FUNDS		<u>118,386</u>	<u>1,761,230</u>	<u>1,879,616</u>
				<u>1,725,037</u>

Approved by the Trustees on May 2022 **20 June 2022**

Hiren Vora(President)

and Signed on their behalf

Falguni Mehta (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

- a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- c) The trust only incurs governance costs in respect of legal costs associated with either the constitution or the title deeds to the property.

2.3 ASSETS

- a) Expenditure on fixed assets above £500 is capitalised. Despite all expenditure having been funded entirely from restricted funds, depreciation is charged according to standard accounting practice on the following basis:-

Freehold Land	Not depreciated
Long Leasehold Land	50 year life from January 2018
Freehold Building (Hall)	50 year life from October 2002
Freehold Building (Annexe)	50 year life from April 2020
Building Improvements	20 year life from execution
Furniture & Fittings	10 year life from acquisition
Sports Equipment	4 year life from acquisition

- b) Development expenditure is capitalised as and when it is incurred. Depreciation thereon is only charged, however, on the completion of the associated capital project.

2.4 FUNDS

- a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.
- c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	OVERALL TOTAL	2020 TOTAL
General Fund	Designated Funds	Total	TOTAL	TOTAL
£	£	£	£	£

NOTE 3

INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Diwali Cultural Programme	1,538	-	1,538	-	1,538	-
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NOTE 4

INCOMING RESOURCES FROM OTHER SOURCES

4.1 From Members:						
Membership Subscriptions	9,375	-	9,375	-	9,375	10,545
Donations	6,996	520	7,516	64,987	-	28,432
Gift Aid	-	-	-	9,115	9,115	12,639
Total	<u>16,371</u>	<u>520</u>	<u>16,891</u>	<u>74,102</u>	<u>18,490</u>	<u>51,616</u>

4.2 Fundraising Event (2019)	-	-	-	-	-	152
4.3 Sale of Electricity	1,798	-	1,798	-	1,798	4,281
4.4. Hall Hire	137,326	-	137,326	-	137,326	17,696
4.5 Annexe Hire	29,405	-	29,405	-	29,405	26,115
4.6 Miscellaneous Income	63	-	63	-	63	40
4.7 Bank Interest Received	-	-	-	1,120	1,120	367
4.8 Covid 19/Furlough Grant Rec'd	-	-	-	-	-	18,790
Total	<u>168,592</u>	<u>-</u>	<u>168,592</u>	<u>1,120</u>	<u>169,712</u>	<u>67,441</u>
OVERALL TOTAL	<u>184,963</u>	<u>520</u>	<u>185,483</u>	<u>75,222</u>	<u>260,705</u>	<u>119,057</u>

NOTE 5

RESOURCES EXPENDED ON RAISING FUNDS

Cost of Covid 19 grants applications	-	-	-	-	-	226
Residual Cost of Staging 2019 Event	-	-	-	-	-	699
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>925</u>

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED FUNDS		OVERALL TOTAL		2021 TOTAL
	General Fund	Designated Funds	Total	TOTAL	TOTAL	TOTAL	TOTAL	
	£	£	£	£	£	£	£	

NOTE 6

6.1 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

6.1.1 Direct Charitable Expenditure

Prasad Expenses	2,790	-	2,790	-	2,790	4,680
Jiv Daya	-	-	-	4,091	4,091	3,871
Donations	1,689	-	1,689	-	1,689	1,660
Mahila Mandal	-	322	322	-	322	525
Youth Expenses	-	-	-	-	-	391
Arhat Touch Expenses	-	-	-	565	565	893
Education (GNAN)	-	-	-	7,359	7,359	-
Diwali Cultural Programme	1,255	-	1,255	-	1,255	300
Other Direct Expenses	-	-	-	-	-	325
Total	5,734	322	6,056	12,015	18,071	12,645

6.1.2 Facilities Support Costs

Caretaking and Security	30,101	-	30,101	-	30,101	22,452
Cleaning and Waste Disposal	1,299	-	1,299	-	1,299	1,354
Light & Heat	11,415	-	11,415	-	11,415	9,752
Repairs and Maintenance	-	-	-	6,156	6,156	6,836
Rates & Water	1,153	-	1,153	-	1,153	986
Insurance	2,708	-	2,708	-	2,708	2,800
Total	46,676	-	46,676	6,156	52,832	44,180

6.1.3 Administrative Support Costs

Travel Expenses	243	-	243	-	243	-
Telephone, Postage & Stationery	374	-	374	-	374	303
Website Expenses	-	-	-	-	-	331
Bank Charges	162	-	162	-	162	73
General Expenses	1,618	-	1,618	-	1,618	1,239
Total	2,397	-	2,397	-	2,397	1,946

6.1.4 Depreciation

Freehold Buildings - Hall	-	-	-	17,625	17,625	17,625
- Annexe	-	-	-	18,337	18,337	# 13,753
Long Leasehold Land	-	-	-	769	769	769
Building Improvements	-	-	-	2,555	2,555	2,555
Fixtures and Fittings	-	-	-	1,684	1,684	1,684
Total	-	-	-	40,970	40,970	36,386
# Part year only	54,807	322	55,129	59,141	114,270	95,157

NOTE 6.2

EXCEPTIONAL ITEMS

Water Charges Refunded	-6,606	-	-6,606	-	-6,606	-
Long Leasehold Land ##	-	-	-	-	-	40
OVERALL TOTAL	48,201	322	48,523	59,141	108,064	91,197

2018 and 2019 Depreciation

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7

TRANSFER BETWEEN FUNDS

This transfer of £90,717 represents 50% of the income derived from hire of the Hall (£68,663) and 75% from hire of the Annexe. (£22,054) previously agreed to be allocated to the building fund from the general fund.

NOTE 8

FIXED ASSETS

8.1 LAND AND BUILDINGS	Freehold	Long Leasehold	Freehold Buildings		Building	Total
	Land	Land (As per Note 8.2)	(Hall)	(Annexe)	Improvements	
	£	£	£	£	£	£
Cost						
At 1 January 2021	190,000	38,440	881,265	916,864	51,092	2,077,661
Additions in year	-	-	-	-	-	-
At 31 December 2021	<u>190,000</u>	<u>38,440</u>	<u>881,265</u>	<u>916,864</u>	<u>51,092</u>	<u>2,077,661</u>
Depreciation						
At 1 January 2021	-	2,307	321,659	13,753	28,327	366,046
Charge for year	-	769	17,625	18,337	2,555	39,286
At 31 December 2021	-	<u>3,076</u>	<u>339,284</u>	<u>32,090</u>	<u>30,882</u>	<u>405,332</u>
Net Book Value						
31 December 2021	190,000	35,364	541,981	884,774	20,210	1,672,329
1 January 2021	190,000	36,133	559,606	904,096	22,765	1,711,615

8.2 LONG LEASEHOLD LAND

This land is held by the charity on a lease for 125 years from 2017, at a ground rent payable of £100 p.a.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2021	2,077,661	73,335	1,962	2,152,958
Additions in year	-	-	-	-
At 31 December 2021	<u>2,077,661</u>	<u>73,335</u>	<u>1,962</u>	<u>2,152,958</u>
Depreciation				
At 1 January 2021	366,046	63,996	1,961	432,003
Charge for year	39,286	1,684	-	40,970
At 31 December 2021	<u>405,332</u>	<u>65,680</u>	<u>1,961</u>	<u>472,973</u>
Net Book Value				
31 December 2021	1,672,329	7,655	1	1,679,985
1 January 2021	1,711,615	9,339	1	1,720,955

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2021	2,077,661	73,335	1,962	2,152,958
Additions in year	-	-	-	-
At 31 December 2021	<u>2,077,661</u>	<u>73,335</u>	<u>1,962</u>	<u>2,152,958</u>
Depreciation				
At 1 January 2021	366,046	63,996	1,961	432,003
Charge for year	39,286	1,684	-	40,970
At 31 December 2021	<u>405,332</u>	<u>65,680</u>	<u>1,961</u>	<u>472,973</u>
Net Book Value				
31 December 2021	1,672,329	7,655	1	1,679,985
1 January 2021	1,711,615	9,339	1	1,720,955

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

MOVEMENT IN UNRESTRICTED FUNDS

	Funds			Resources Expended	Transfer to Restricted Fund	Funds C/fwd 31/12/2021
	B/fwd 01/01/2021	Incoming Resources	Total Resources			
	£	£	£	£	£	£
Designated Funds:						
Mahila Mandal	10,721	520	11,241	322	-	10,919
General Fund	59,884	186,501	246,385	48,001	90,717	107,467
Total	70,605	187,021	257,626	48,323	90,717	118,386

NOTE 10

MOVEMENT IN RESTRICTED FUNDS

	Funds			Resources Expended	Transfer from General Fund	Funds C/fwd 31/12/2021
	B/fwd 01/01/2021	Incoming Resources	Total Resources			
	£	£	£	£	£	£
Minor Funds:						
Jiv Daya Fund	5,403	6,267	11,670	4,091	-	7,579
Education Fund	8,428	207	8,635	7,359	-	1,276
Arhat Touch Fund	1,839	3,404	5,243	565	-	4,678
Sub Total	15,670	9,878	25,548	12,015		13,533
Major Funds:						
Building Fund	1,638,762	65,344	1,704,106	47,126	90,717	1,747,697
Total	1,654,432	75,222	1,729,654	59,141	90,717	1,761,230

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

NOTE 11

ANALYSIS OF NET ASSETS TO FUNDS

	BALANCE SHEET TOTAL	UNRESTRICTED FUNDS	RESTRICTED FUNDS
	£	General Designated #	Building Minor Funds #
		£	£
Net Fixed Assets	1,679,985	-	1,679,985
Bank Deposits (A)	100,000	32,288	67,712
Bank Current Account (A)	88,375	74,842	-
Bank Current Account (B)	10,749	-	-
Paypal	652	652	-
Cash in Hand	178	8	-
Sub Total	1,879,939	107,790	1,747,697
Less: Current Liabilities (See Note 12)	323	323	-
NET ASSETS	1,879,616	107,467	1,747,697

BANK ACCOUNTS KEY

- (A) BANK OF INDIA
- (B) LLOYDS BANK

MINOR FUNDS KEY

- # MAHILA MANDAL FUND
- ‡ JIV DAYA, EDUCATION (GNAN) AND ARHAT TOUCH FUNDS

NOTE 12

CURRENT LIABILITIES

Amounts Owing to Other Charities			
Brought Forward	597	-	-
Received in Year	201	4,869	5,070
Total Due	798	4,869	5,667
Less: Paid Over in Year	-481	-4,863	-5,344
Amounts still owing at year end	<u>317</u>	<u>6</u>	<u>323</u>

NOTE 13

OPERATING SURPLUS

The Restricted Funds operating surplus of £126,798 was after charging £40,970 depreciation on fixed assets. There was no depreciation charged against the Unrestricted Funds operating surplus.

JAIN SAMAJ, MANCHESTER

England & Wales - Charity number 511076

Accounts

JAIN SAMAJ - MANCHESTER

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

JAIN SAMAJ - MANCHESTER

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020**

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**JAIN SAMAJ - MANCHESTER
ASSOCIATION INFORMATION**

Community Established	1980
Legal Nature:	Unincorporated Association
Constitution Adopted	20 September 1980
Constitution Amended	September 1997, February 1999 and June 2012
Charity Registered	23 February 1981
Registered Number	511076 (England and Wales)
Trustee Board as at the date of the Report	All served for the entire period from 1 January 2020 to the date of this report unless otherwise indicated.
(a) Executive Committee	Mr Hiren Vora Mr Bhogilal Shah (Vice President) Nehal Mehta (Secretary) Mahul Mehta Falguni Mehta (Treasurer) Mrs Saroj Patel (Religious Secretary)
(b) Other Trustees	Piyush G mehta Nitesh Shah Dipesh Mehta Dr Sailesh Patel Jyotsna Patel
Building Trustees:	Suresh Mehta Piyush G Mehta Dinesh Shah Naren Shah Kiran N Mehta Mrs Anita Mehta Ajay Patel
Charity Office	58 Broadway, Bramhall, Stockport SK7 3BU
Principal Establishment	669 Stockport Road Longsight, Manchester M12 4QE
Bankers	Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP
Honorary Independent Examiner	D. Chothani c/o DBF Associates South Cheetham Business Centre 10 Park Place Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2019.

This report is prepared in accordance with the Association's constitution and the Charities SORP (FRS 102) - Update Bulletin 12 issued in October 2018.

Objects

The trust deed defines the charity's objects as being:

- 1 To promote and advance the Jain Religion.
- 2 To provide appropriate facilities for religious worship, to celebrate religious festivals and to organise meetings and lectures.
- 3 To educate the children of members in the Jain Religion and their mother tongue.
- 4 To provide relief for the followers of the Jain Religion who are in necessitous circumstances.
- 5 To promote the benefit of the local communities in Manchester regarding social welfare, recreation and other leisure activities.
- 6 To promote any charitable purpose throughout the world.

Public Benefit

The trustees believe that, in providing the various religious events during the year free to all participants, they are fulfilling their public benefit obligations as required under Section 4 of the **Charities Act 2011 and the subsequent guidance published by the Charity Commission.**

Organisation

The members of the community elect a trustee board at the Annual General Meeting each year. The board consists of fifteen members, as listed on page 1. In turn, the board elects an executive committee comprising the honorary officers of the trust and also listed on page 1.

The committee as a whole has the responsibility to manage the day-to-day operations of the charity and its activities. It manages the charity collectively by holding regular meetings throughout the year.

The committee as a whole manages the risks to which the charity is exposed collectively. Suitable controls and procedures have been implemented to mitigate these risks.

The charity's buildings have seven titleholders, comprising the seven individuals named on page 1. None of the so-called building trustees plays any part in the actual management of the charity.

Achievements

The charity provided weekly religious services in the year, subject to the Governments Covid 19 restrictions. In addition, the various festivals were celebrated with enthusiasm by the community, again subject to the above restrictions.

JAIN SAMAJ - MANCHESTER

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Financial Review

In respect of the association's unrestricted funds, a surplus of £9,906 was achieved for the year. In respect of the association's restricted funds a surplus of £13,079 was achieved for the year.

Future Plans

The trustees anticipate the further development of the structural facilities just as soon as funds permit, in addition to the provision of extra facilities within the existing structure. The trustees are also giving serious consideration to the conversion of the charity from a charitable trust to a charitable incorporated organisation (CIO) now that the statutory powers are available.

Reserves Policy

The charity's free reserves amount to £59,884. These represent over fifteen months unrestricted expenditure. The trustees' target is to hold sufficient free reserves to be able to cover twelve months unrestricted expenditure in a normal year.

Investment Policy

All liquid assets of the trust are invested in fixed deposits and risk -free investments.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's independent examiner is unaware.

We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association during 2008 and he has expressed his willingness to continue in that capacity.

Approval of the Report

This report has been prepared in accordance with the Charities SORP (FRS 102) -Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on ^{24th} ~~24th~~ ^{Apr} ~~May~~ 2021 and is signed on their behalf by:-
Hiren Vora (President) and Falguni Mehta (Treasurer).

Date: 31/10/2021.....

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2020

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
JAIN SAMAJ - MANCHESTER (CHARITY NUMBER 511076 ENGLAND AND WALES)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2020 as set out on pages 6 and 7 together with the notes on pages 8 to 13.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

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

Basis of the Independent Examiner's statement

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 Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation 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 Financial Statements 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 material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

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



Date 31/10/2021

.....
DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2019 Total £
Incoming Resources from:					
Charitable Activities	3	-	-	-	5,387
Other Sources	4	85,737	33,320	119,057	163,787
Total Incoming Resources		<u>85,737</u>	<u>33,320</u>	<u>119,057</u>	<u>169,174</u>
Resources Expended on:					
Raising Funds	5	226	699	925	3,269
Charitable Activities	6	47,171	48,026	95,197	117,838
Total Resources Expended		<u>47,397</u>	<u>48,725</u>	<u>96,122</u>	<u>121,107</u>
Net Incoming (Outgoing) Resources		38,340	-15,405	22,935	48,067
Transfer between Funds	7	(28,434)	28,434	-	-
Net Incoming Resources after Transfer		<u>9,906</u>	<u>13,029</u>	<u>22,935</u>	<u>48,067</u>
Total funds at 1 January 2020		<u>60,699</u>	<u>1,641,403</u>	<u>1,702,102</u>	<u>1,654,035</u>
Total funds at 31 December 2020		<u>70,605</u>	<u>1,654,432</u>	<u>1,725,037</u>	<u>1,702,102</u>

JAIN SAMAJ - MANCHESTER

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2019 Total £
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	8	-	1,720,966	1,720,966	1,736,093
<u>CURRENT ASSETS</u>					
Cash at Bank & In Hand		71,202	93,630	164,832	126,162
TOTAL ASSETS		71,202	1,814,596	1,885,787	1,862,255
LESS: CURRENT LIABILITIES	12	597	-	597	-
<u>LESS: MEDIUM TERM LIABILITIES</u>					
Loans		-	160,153	160,153	160,153
NET ASSETS		70,605	1,654,432	1,725,037	1,702,102
<u>UNRESTRICTED FUNDS</u>					
General Fund	9	60,054	-	60,054	50,336
Designated Fund	9	10,551	-	10,551	10,364
Total		70,605	-	70,605	60,699
<u>RESTRICTED FUNDS</u>					
Building Fund	10	-	1,638,762	1,638,762	1,625,137
Jiv Daya Fund	10	-	6,403	6,403	6,735
Education Fund	10	-	8,428	8,428	8,316
Arhat Touch Fund	10	-	1,839	1,839	1,216
Total		-	1,654,432	1,654,432	1,641,403
TOTAL FUNDS		70,605	1,654,432	1,725,037	1,702,102

Approved by the Trustees on ^{24th APRIL} ~~May~~ 2021


_____ and Signed on their behalf
Hiren Vora (President)



Falguni Mehta (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

- a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- c) The trust only incurs governance costs in respect of legal costs associated with either the constitution or the title deeds to the property.

2.3 ASSETS

- a) Expenditure on fixed assets above £500 is capitalised. Despite all expenditure having been funded entirely from restricted funds, depreciation is charged according to standard accounting practice on the following basis:-

Freehold Land	Not depreciated
Long Leasehold Land	50 year life from January 2018
Freehold Building (Hall)	50 year life from October 2002
Freehold Building (Annexe)	50 year life from April 2020
Building Improvements	20 year life from execution
Furniture & Fittings	10 year life from acquisition
Sports Equipment	4 year life from acquisition

- b) Development expenditure is capitalised as and when it is incurred. Depreciation thereon is only charged, however, on the completion of the associated capital project.

2.4 FUNDS

- a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.
- c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2020
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS		Total £	RESTRICTED	OVERALL TOTAL £	2019 TOTAL £
	General Fund £	Designated Funds £		FUNDS TOTAL £		
NOTE 3						
<u>INCOMING RESOURCES</u>						
<u>FROM CHARITABLE ACTIVITIES</u>						
Coach Trips	-	-	-	-	-	531
Diwali Cultural Programme	-	-	-	-	-	3,404
Other Social Activities	-	-	-	-	-	1,452
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,387</u>

NOTE 4

INCOMING RESOURCES
FROM OTHER SOURCES

4.1 From Members:

Membership Subscriptions	10,545	-	10,545	-	10,545	9,690
Donations	6,888	1,382	8,270	20,162	28,432	67,393
Gift Aid	-	-	-	12,639	12,639	9,232
Total	<u>17,433</u>	<u>1,382</u>	<u>18,815</u>	<u>32,801</u>	<u>51,616</u>	<u>86,315</u>
4.2 Fundraising Event (2019)	-	-	-	152	152	21,901
4.3 Sale of Electricity	4,281	-	4,281	-	4,281	2,431
4.4. Hall Hire	17,696	-	17,696	-	17,696	35,578
4.5 Annexe Hire	26,115	-	26,115	-	26,115	15,768
4.6 Miscellaneous Income	40	-	40	-	40	-
4.7 Bank Interest Received	-	-	-	367	367	1,106
4.8 Covid 19/Furlough Grant Rec'd	18,790	-	18,790	-	18,790	-
Total	<u>66,922</u>	<u>-</u>	<u>66,922</u>	<u>519</u>	<u>67,441</u>	<u>76,784</u>
OVERALL TOTAL	<u>84,355</u>	<u>1,382</u>	<u>85,737</u>	<u>519</u>	<u>67,441</u>	<u>163,787</u>

NOTE 5

RESOURCES EXPENDED ON
RAISING FUNDS

Cost of Covid 19 grants application	226	-	226	-	226	-
Residual Cost of Staging 2019 Ever	-	-	-	699	699	3,269
	<u>226</u>	<u>-</u>	<u>226</u>	<u>699</u>	<u>925</u>	<u>3,269</u>

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2020
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED	OVERALL	2019
	General Fund £	Designated Funds £	Total £	FUNDS TOTAL £	TOTAL £	TOTAL £
NOTE 6						
<u>RESOURCES EXPENDED ON CHARITABLE ACTIVITIES</u>						
6.1.1 Direct Charitable Expenditure						
Prasad Expenses	4,680	-	4,680	-	4,680	17,736
Jiv Daya	-	-	-	3,871	3,871	1,600
Donations	1,660	-	1,660	-	1,660	1,033
Mahila Mandal	-	525	525	-	525	2,914
Youth Expenses	-	391	391	-	391	1,232
Arhat Touch Expenses	-	-	-	893	893	2,593
Social Expenses	-	-	-	-	-	550
Diwali Cultural Programme	300	-	300	-	300	3,357
Travel/Coach Trips	-	-	-	-	-	3,643
Other Direct Expenses	325	-	325	-	325	1,936
Total	6,965	916	7,881	4,764	12,645	36,594
6.1.2 Facilities Support Costs						
Caretaking and Security	22,452	-	22,452	-	22,452	25,455
Cleaning and Waste Disposal	1,354	-	1,354	-	1,354	1,747
Light & Heat	9,752	-	9,752	-	9,752	10,763
Repairs and Maintenance	-	-	-	6,836	6,836	10,717
Minor Equipment	-	-	-	-	-	847
Rates & Water	986	-	986	-	986	2,603
Insurance	2,800	-	2,800	-	2,800	4,058
Total	37,344	-	37,344	6,836	44,180	56,190
6.1.3 Administrative Support Costs						
Telephone, Postage & Stationery	303	-	303	-	303	703
Website Expenses	331	-	331	-	331	45
Bank Charges	73	-	73	-	73	199
General Expenses	1,239	-	1,239	-	1,239	383
Total	1,946	-	1,946	-	1,946	1,330
6.1.4 Depreciation						
Freehold Buildings (Hall)	-	-	-	17,625	17,625	17,625
Annexe #	-	-	-	13,753	13,753	749
Long Leasehold Land	-	-	-	769	769	2,555
Building Improvements	-	-	-	2,555	2,555	2,046
Fixtures and Fittings	-	-	-	1,684	1,684	-
Total	-	-	-	36,386	36,386	22,975
# Part year only	-	-	-	-	-	-
6.1 TOTAL	46,255	916	47,171	47,981	95,152	117,089

NOTE 6.2

EXCEPTIONAL ITEM

Long Leasehold Land ##	-	-	-	40	40	749
OVERALL TOTAL				47,981	95,152	117,838
## 2018 and 2019 Depreciation						

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2020
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7

TRANSFER BETWEEN FUNDS

This transfer represents 50% of the income derived from hire of the Hall and 75% from hire of the Annexe previously agreed to be allocated to the building fund from the general fund.

NOTE 8

FIXED ASSETS

8.1 LAND AND BUILDINGS

	Freehold Land	Long Leasehold Land (As per Note 8.2)	<u>Freehold Buildings</u> (Hall) (Annexe)		Building Improvements	Total
	£	£	£	£	£	£
Cost						
At 1 January 2020	190,000	37,440	881,265	897,847	51,092	2,057,644
Additions in year	-	-	-	20,017	-	20,017
Fees reallocated	-	1,000	-	-1,000	-	-
At 31 December 2020	<u>190,000</u>	<u>38,440</u>	<u>881,265</u>	<u>916,864</u>	<u>51,092</u>	<u>2,077,661</u>
Depreciation						
At 1 January 2020	-	1,498	304,034	-	25,772	331,304
Charge for year	-	769	17,625	13,753	2,555	34,702
Prior Year's Adjustment	-	40	-	-	-	40
At 31 December 2020	<u>-</u>	<u>2,307</u>	<u>321,659</u>	<u>13,753</u>	<u>28,327</u>	<u>366,046</u>
Net Book Value						
31 December 2020	190,000	36,133	559,606	904,096	22,765	1,711,615
1 January 2020	190,000	35,942	577,231	897,847	25,320	1,726,340

8.2 LONG LEASEHOLD LAND

This land is held by the charity on a lease for 125 years from 2017, at a ground rent payable of £100 p.a.

**JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2020
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2020	2,057,644	72,064	1,962	2,131,670
Additions in year	20,017	1,271	-	21,288
At 31 December 2020	<u>2,077,661</u>	<u>73,335</u>	<u>1,962</u>	<u>2,152,958</u>
Depreciation				
At 1 January 2020	331,304	62,312	1,961	395,577
Charge for year	34,702	1,684	-	36,386
Prior Year's Adjustment	40	-	-	40
At 31 December 2020	<u>366,046</u>	<u>63,996</u>	<u>1,961</u>	<u>432,003</u>
Net Book Value				
31 December 2020	1,711,615	9,339	1	1,720,945
1 January 2020	1,726,340	9,752	1	1,736,093

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2020
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

MOVEMENT IN UNRESTRICTED FUNDS

	Funds B/fwd 01/01/2020 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfers to General Fund £	Transfer to Restricted Fund £	Funds C/fwd 31/12/2020 £
Designated Funds:							
Mahila Mandal	10,364	882	11,246	525	-	-	10,721
Youth Funds	-	500	500	391	109	-	-
Sub-Total	10,364	1,382	11,746	916	-109	-	10,721
General Fund	50,335	84,355	134,690	46,481	109	28,434	59,884
Total	60,699	85,737	146,436	47,397	-	28,434	70,605

NOTE 10

MOVEMENT IN RESTRICTED FUNDS

	Funds B/fwd 01/01/2020 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer from General Fund £	Funds C/fwd 31/12/2020 £
Minor Funds:						
Jiv Daya Fund	6,735	2,539	9,274	3,871	-	5,403
Education Fund	8,316	112	8,428	-	-	8,428
Arhat Touch Fund	1,215	1,517	2,732	893	-	1,839
Sub Total	16,266	4,168	20,434	4,764		15,670
Major Funds:						
Building Fund	1,625,137	29,152	1,654,289	43,961	28,434	1,638,762
Total	1,641,403	33,320	1,674,723	48,725	28,434	1,654,432

**JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2020
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 11

ANALYSIS OF NET ASSETS TO FUNDS

	BALANCE SHEET TOTAL £	<u>UNRESTRICTED FUNDS</u>		<u>RESTRICTED FUNDS</u>	
		General £	Designated # £	Building £	Minor Funds ^φ £
Net Fixed Assets	1,720,955	-	-	1,720,955	-
Bank Deposits (A)	95,606	17,646	-	77,960	-
Bank Current Account (A)	58,268	42,598	-	-	15,670
Bank Current Account (B)	10,551	-	10,551	-	-
Paypal	229	229	-	-	-
Cash in Hand	178	8	170	-	-
Sub Total	<u>1,885,787</u>	<u>60,481</u>	<u>10,721</u>	<u>1,798,915</u>	<u>15,670</u>
Less: Current Liability Loans	597 160,157	597 -	- -	- 160,153	- -
NET ASSETS	<u><u>1,725,037</u></u>	<u><u>59,884</u></u>	<u><u>10,721</u></u>	<u><u>1,638,762</u></u>	<u><u>15,670</u></u>

BANK ACCOUNTS KEY

(A) BANK OF INDIA

(B) LLOYDS BANK

MAHILA MANDAL FUND

φ JIV DAYA, EDUCATION (GNAN) AND ARHAT TOUCH FUNDS

NOTE 12

CURRENT LIABILITY

	2020 £	2019 £
Amount owing to other charity ("NHS Heroes")		
Received	1,564	-
Dusbursed	967	-
Still owing	<u><u>597</u></u>	<u><u>-</u></u>

NOTE 13

OPERATING SURPLUS

The Restricted Funds operating deficit of £15,405 was after charging £36,426 depreciation including prior years' adjustment) on fixed assets. There was no depreciation charged against the Unrestricted Funds operating surplus.