

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

England & Wales · Charity number 1001623

Details

Other names SKLPC (UK)

Status Registered

Legal form Other

Registered 1991-01-24

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

Contact

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Sports And Community Centre
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Activities

Objects: (A) THE ADVANCEMENT OF RELIGION IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF HINDUISM IN PARTICULAR AMONG THE HINDU COMMUNITY IN THE U.K. KNOWN AS THE SHREE KUTCH LEVA PATEL COMMUNITY WHICH ORIGINATES FROM KUTCH GUJERAT STATE INDIA.(B) THE RELIEF OF POVERTY SICKNESS & DISTRESS AMONG MEMBERS OF THE SHREE KUTCH LEVA PATEL COMMUNITY.(C) THE ADVANCEMENT OF EDUCATION AMONG CHILDREN & ADULT MEMBERS OF THE SHREE KUTCH LEVA PATEL COMMUNITY.(D) THE PROVISION OR ASSISTANCE IN THE PROVISION OF FACILITIES FOR THE RECREATION & OTHER LEISURE TIME OCCUPATION & IN PARTICULAR OF MEMBERS OF THE SHREE KUTCH LEVA PATEL COMMUNITY WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH AGE INFIRMITY OR DISABLEMENT POVERTY & ECONOMIC CIRCUMSTANCES IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The aims of the charity are reflected in its Mission Statement as being "To enhance the quality of life through education, cultural, social and sports events and instil values that will benefit society".

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,287,487	£775,563	£7,065,617	28
2023-12-31	£1,717,674	£1,932,919	£4,553,693	23
2022-12-31	£1,252,347	£1,080,585	£4,768,937	25
2021-12-31	£347,758	£279,480	-	-
2020-12-31	£421,195	£257,102	-	-

Trustees

Name	Role	Appointed
Rajesh Jiwani	Chair	2022-06-12
Dipak Hirani		2022-06-12
Jayesh Hirani		2022-06-12
Jeetendra Halai		2022-06-12
Rajni Hirani		2025-06-01
Samji Patel		2022-06-12
Vijay Hirani		2023-06-10
Vinod Gajparia		2022-06-12
Vinodray Pindolia		2025-06-01

Accounts

REGISTERED CHARITY NUMBER: 1001623

**TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report with the financial statements of the Charity for the year ended 31st December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Board of Trustees are satisfied with the performance of the Shree Kutch Leva Patel Community (UK), hereinafter referred to as SKLPC (UK) during the year and the position at 31st December 2024. The Trustees consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of SKLPC (UK) are:

- a) The advancement of Hindu religion, tradition and culture in particular among the Hindu community in the United Kingdom usually referred to as the Shree Kutch Leva Patel Community, which originates from Kutch, Gujarat State in India;
- b) The relief of poverty, sickness, and distress among the Shree Kutch Leva Patel Community;
- c) The advancement of education among children and adults of SKLPC (UK); and
- d) The provision of assistance in providing facilities for recreation and other leisure time occupations, in particular of the Shree Kutch Leva Patel Community who, have a need for such facilities by reason of their youth, age, infirmity or disablement, poverty and economic circumstances, in the interests of social welfare and with the object of improving their condition of life.

The aims of the Charity are reflected in its Mission Statement as being "To enhance the quality of life through education, cultural, social and sports events and instil values that will benefit society".

Significant activities

The Charity carries out a number of activities that contribute to the achievement of the stated objectives and are listed under Achievements and Performance.

The strategies employed to assist the Charity to meet these objectives include the following:

- 1 To review services to ensure members' needs are met in providing suitable facilities for education, community activities and cohesion
- 2 To ensure continuance of a close working relationship between the Board of Trustees and Charity members
- 3 To promote innovative fundraising plans to inspire new members, whilst retaining existing ones
- 4 To utilise funding in improving current facilities together with providing extra support and equipment for educational, sports and cultural activities

Public benefit

In setting out the objectives and planning the activities, the Trustees' have given careful consideration to complying with the duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

With public benefit in mind the Charity provides appropriate communal facilities for recreational, social, sports, education and cultural activities as well as meetings, so as to further the welfare within SKLPC (UK).

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Volunteers

SKLPC (UK) depends heavily upon the continuing support of volunteers in the running of the Charity. Without this dedication the Charity would find it challenging to achieve the stated objectives through the running of various activities and cultural programmes. Volunteers spent thousands of hours towards advancing the ideals of the Charity.

We wish to thank our volunteers for their devoted contribution and we look forward to this continuous support in the future.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENT AND PERFORMANCE

Ongoing charitable activities

During the year further major milestones were reached by the charity and the following activities were undertaken.:

Holi - On Sunday 24 March 2024 we held a festival to celebrate the Hindu festival of Holi, the event included colour powder throwing a huge Holi fire, with a sound stage to entertain festival goers throughout the day.

Ujamni 2024 - The annual community gathering took place in traditional SKLPC style with thousands of members of the Charity and members of the Leva Patel community attending. Entertainment was provided by many members of the Charity, with numerous traditional dance numbers from performers across the generations. SKLPC (UK) showcased all the various activities that the charity hosts, through a huge exhibition stand in the middle of the venue. A free traditional buffet lunch was provided to all those in attendance.

Navratri 2024 - Once again we put on the biggest Navratri festival in Western Europe. The event was a resounding success with large numbers attending during the course of the festival. We continue to encourage youngsters and families with young children to get involved in the festivities and embrace our culture by holding a Sunday afternoon family workshop, children are taught how to perform the various traditional dances in a relaxed fun atmosphere.

Football - On Saturday 6 July and Sunday 7 July 2024, the Charity held its annual football tournament and funday. Once again due to unprecedented demand from teams wishing to participate in the tournament, the event was held over 2 days.

The event continues to be a popular event bringing both participants and supporters together, each year we have seen a marked increase in the number of female teams of various ages wishing to participate.

Saturday School - This is one of the core activities of the Charity. The School is run every Saturday during term time and runs out of Avanti House Secondary School in Stanmore. The School has over 300 students, 30 part time teachers and over 40 volunteers who selflessly dedicate several thousand hours collectively. Gujarati, Maths, English, French and Coding is taught from the age of three and a half through to GCSE level. The School has published a series of workbooks, called Learn Gujarati. The workbooks have been sold all over the world and many other Gujarati schools are purchasing these workbooks for use in their schools. During the year the school has also extended its reach to cater to SEND children, the take up so far has been encouraging.

Culture is promoted by teaching Bollywood dance, Tabla and Bharatanatyam. Tabla and Bharatanatyam are examined by external bodies and Bollywood dance students have the opportunity to perform on stage at our annual Mela.

SKLPC Cricket Club - The club has four senior teams and a juniors academy which runs from age 8 up to 17. Both the seniors and juniors have professional coaches. A number of the club's members hold ECB Level 2 coaching certificates and dedicate their own time training the juniors. The club continues to hold Clubmark accreditation. This means that the club's organisational structure, processes, documents and all children's safety and protocols follow English Cricket Board (ECB) standards. The senior teams represent the club within the Middlesex County Cricket League and the juniors within the Middlesex Juniors Cricket League.

The club runs an 'ECB Allstars' programme, which provides children aged 6 to 8 years an introduction to cricket. The programme is designed to promote cricket at a grassroots level. This was very successful with many children signing up to the programme, this continues to open another pathway for Junior recruitment. Other events have also increased the number of children signing up to train/play with the club.

The club has a total of 15 level 2 coaches within the club - one of the highest in the Middlesex County area.

The seniors will be focusing on improving league positions and recruitment. With the growth in numbers at senior level as well as the emergence of some very talented Juniors, the club has increased the number of teams on Saturday in the Middlesex County League. This is the highest number of playing sides the club has ever seen with 7 teams playing in matches in total over any given weekend during the season.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

During the 2024 season the under 15s came 1st in their league, our Saturday 4s team came 1st in their league and were promoted and our Saturday 3s came 2nd in their league and were promoted.

The club is currently focusing on the number of female members that have signed up. An 8 week taster programme is being held in summer 2025 with a view to increasing the number of regular female players of all ages. The shorter to medium term aim is to recruit sufficient numbers to establish female teams.

In 2025 the club celebrates its 40th anniversary and to mark the event the club organised a national 3 peaks hiking event over 24 hours. 64 members of our community took part in the event, new friendships and memories were made, a new passion for exercise was obtained and thousands of pounds were raised for the India Gardens project.

Also as part of the club's 40th anniversary celebrations, the club will be touring India in December 2025, various matches will take place against teams in Mumbai, Ahmedabad and Bhuj.

Volleyball - Our Volleyball tournament has now become an annual fixture in the Charity's calendar. The event took place in Cardiff on Saturday 29 June 2024 and was a resounding success, enjoyed by all that participated and spectated. This event has attracted a new demographic to get involved in the activities of the charity.

Badminton - The SKLPC(UK) badminton league was formed in 2022 to give an opportunity to all members of the Charity to come together and compete and participate against each other whether they are a team of friends, a club, or Gaams.

In 2022 we started with 5 men's teams. From 2023, we are pleased to inform that we have eight mens' teams consisting of 70 players, and three ladies teams consisting of 30 players. Although there are not enough youth players to form teams yet, the amount of interest continues to increase, two of our female youth players currently play in our ladies teams.

We introduced coaching sessions to our Friday night sessions, to provide formal structure to develop the acumen of our players.

During 2023 we started a mixed doubles category and expanding the offering to include coaching under 16's who will hopefully represent SKLPC Badminton at the County Leagues in the future.

Our annual one day tournament took place on 15 September 2024, there were numerous categories allowing a multitude of individuals and groups to take part. This was followed by an awards ceremony.

Our annual tournament will take place on Sunday 20 July 2025 we are expecting c.200 people in attendance.

Adventures - The Adventures team organise weekly walks on Sunday 8.00am, usually around 4-5 hours (10-12 Miles / 16-20km) at varying locations - Stanmore, Chiltern Hills, Rickmansworth, Northolt, Surrey Hills and occasionally additional walks further away.

In 2024 the group hiked Ben Nevis (Scotland's highest peak) - 25th May 2024 to 29th May 2024, raising thousands of pounds for the India Gardens project. In 2025 the group was made up over 50 people were up for another challenge, during the weekend of 23-26 May 2025 the team conquered the Yorkshire three peaks and once again raised thousands of pounds for the India Gardens project.

A smaller team will be embarking on a journey to Africa to climb Mount Kilimanjaro in Jul/Aug 2025.

We have successfully secured 4 charity places for the London Marathon 2026 to 2029 and will use this as an opportunity to promote SKLPC in a wider forum, whilst allowing our members to participate in such a sought after event, whilst raising funds for the charity.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The group continues to inspire our community to keep fit and enjoy time with nature, whilst being able to socialise with fellow members and friends.

Centre Management - This subcommittee is responsible for the management and running of the Hendon and Northolt Centres, including maintenance and repair works and managing the hiring of the premises for community events.

Since August 2014, Hendon Centre has been hired out to a nursery generating income. During 2023 the centre was vacated and the property has been listed with estate agents with a view to selling the premises. During an EGM in 2023 the sale of the centre was approved by the members. A suitable buyer has come forward and both sides are working towards concluding the transaction as soon as possible.

At the end of 2023, the Northolt centre was demolished in preparation for the building of the new India Gardens centre. In the meantime, a semi-permanent marquee structure has been erected with its own temporary toilet block and fully functioning kitchen to ensure that the activities of the Centre can continue during the build of the new centre. The new venue has proved popular with our previous affiliated hirers and due to its versatility, it has also attracted new affiliated hirers that previously would not have considered the premises suitable for their events.

Manav Sewa - In 2024 a new arm of the charity was established. This arm focuses on humanitarian activities.

In May 2024 SKLPC commenced the provision of a tiffin service, where meals are provided without cost to the elderly, disabled and those in financial distress within our community. The service is provided once a week and on each Ekadeshi if it falls during a weekday. The service is run by our volunteers who cook the meals for each service. By April 2025, the service has grown to delivering over 500 meals per month.

During 2024, SKLPC also introduced the Vadil Sammelan, a monthly gathering of the elders within our community. This event continues to grow in popularity within our community with hundreds of members attending these events. We do not charge for attendance at the event, a free lunch is provided and various entertainment is arranged for the event to keep attendees engaged and entertained. The goodwill from this group continues to grow and we regularly receive donations towards various SKLPC activities from this group.

Other Activities - We constantly continue to look for other activities that will engage/benefit our community and raise vital funds for the India Gardens project. Some such activities we have held over the past year are;

- Jivan Sathi - a speed dating event for members of our community
- Sound Bath - an evening of rest and relaxation

INDIA GARDENS PROJECT - Planning approval was granted in October 2018 to redevelop SKLPC's existing sports, recreation and community facility at India Gardens, West End Road, Northolt as reported in previous years. The enhancements will provide modern facilities to support the continued use of the site primarily for sport, recreation and other community uses.

The project will deliver wider benefits to SKLPC, with a "community centre" acting as a base for both formal and informal occasions for the wider community with modern facilities at a welcoming location for local clubs, schools and neighbours. There is a clear social and well-being benefit in having a place demonstrably recognised as a "centre" for the Community, bringing people together at different times of day, week and year.

Details of a proposed Section 106 legal agreement with Ealing Council drafted and reviewed with external legal advisors was also presented to members at the 2021 AGM for consideration. Members voted by a majority to authorize the Trustees to sign the agreement on behalf of the Charity. The agreement was duly signed by the Trustees and fully executed by Ealing Council on 21st July 2021. As such, the planning approval granted in October 2018 became unconditional and valid for a period of three years.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

In June 2022, there was a change in the team leading the India Gardens project and a different approach has been taken in respect of the progression of the project. The team now leading the India Gardens project has previously been extensively involved in the process of obtaining planning permission and has previously worked with the appointed Consultants including architects, structural, mechanical and electrical engineers. The team acknowledges that the impact of inflationary increases notably emanating from government action, COVID-19 and Brexit has driven up the likely costs of the project, with that in mind, the team has engaged with Consultants and the local council to revise the design of the project, resulting in cost-savings both during the course of the build and relating to the ongoing running costs of the new centre.

The team continue to work on revising the full construction drawings in order to best manage the costs of the build without compromising on the quality of the use of the building.

During 2022, HMRC was approached with details of the new centre, details of the conditions contained within the Section 106 legal agreement with Ealing Council agreed on 21st July 2021 and an explanation of how the centre was proposed to be used and managed. On 5 October 2022, HMRC confirmed that based on the information provided, zero-rating would apply for VAT purposes, resulting in build costs not being subject to VAT, any VAT incurred can be recovered from HMRC.

During 2023 various amendments to the planning permission have been submitted to Ealing Council after consultation with planning officers. All amendments have been approved by the Council.

On 25 February 2023, the members of the Charity attended an Extra Ordinary General Meeting and passed a resolution to sell the Centre at Hendon. The Centre was vacated in the summer of 2023 and has since been listed with Estate Agents with a view to selling the site. A suitable buyer has been found and both sides work toward completing the sale as soon as possible. The proceeds will be used in the funding of the new Centre at Northolt.

On 3 March 2023, documents were signed by UK Power Networks relating to the moving of the existing sub-station to the West End Road boundary of the site. The work required to move the existing sub-station has been completed.

An extensive funding raise drive for the India Gardens project has taken place since June 2022 headed by the President and supported by various members of the Committee and Trust Board, many meetings have taken place with esteemed members of the Charity, affiliated organisations and distinguished members of the community. During 2022 further cash donations, pledges and pledges in kind have also been received. The previous cash funds raised, pledged and pledges in kind and the estimated value of the sale of Hendon Hall, the total sums equate to a sum of £8,750,000 that can be used toward the build cost of the new Centre at Northolt in a phased build approach.

The management committee felt that the sums committed by donors are at a level where the build work should commence, with the donations being sufficient to complete the initial phase of building a watertight structure.

During May 2023 the religious ceremonies that according to our culture should take place when one is commencing a new building project have taken place with many of our esteemed donors, distinguished guests and members being in attendance at these ceremonies.

The management committee have agreed, that for commercial reasons the building project will be managed by a newly formed corporate subsidiary of the Charity. This company has been incorporated and has been registered with HMRC.

The old buildings at Northolt were demolished in December 2023 / January 2024.

To date the bungalow to house the on-site caretaker has been completed.

The foundations of the new building have been laid, the steel frame has been erected and some of the walls have been built, during the rest of 2025, the focus will be on enclosing the building.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the Charity are currently by way of Navratri, Annual Mela, Education provision and general donations. Donations for the IG project, comprise the primary incoming cash flows.

The Trustees' investment powers are covered by the Charity's governing document and allow the Trustees to invest surplus funds to generate income with which to fund future activities.

The Trustees' investment policy is to aim for safety commensurate with immediate and planned spending requirements and given the current uncertainties in the financial markets, the Trustees consider it appropriate to be holding funds in deposit accounts where they achieve a steady return.

Reserves policy

Unrestricted Funds

Unrestricted Funds are required:

- a) To provide funds which can be designated to specific projects at short notice;
- b) To cover fluctuations in income and unplanned expenditure.

The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) To avoid the necessity of realising fixed assets held for the Charity's use;
- b) To cover one year's direct charitable expenditure.

As at 31st December 2024, unrestricted net reserves stood at £1,912,639 (2022: £1,854,456). The level of reserves is monitored and reviewed by the Trustees twice a year.

Funds restricted for the IG project amounted to £ Nil as at 31st December 2024 (2023 £457,960). These are shown within restricted funds to be utilised specifically towards expenditure for the IG Project.

Going concern

The Management Committee is confident that the Charity has adequate reserves to meet its financial requirements for the next 12 months and beyond.

Financial Performance

Review of financial position

The financial statements are set out on pages **17 to 30**.

The financial statements have been prepared as per the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102). As stated in the introduction to this report, the Trustees consider the financial performance by the Charity during the year to have been satisfactory.

The Statement of Financial Activities shows net surplus for the year of a revenue nature of £2,511,924 (2023: £215,244 surplus). Net assets at the year end stand at £7,065,617.

FUTURE PLANS

The main focus over the next 3 to 5 years is:

- a) Fund raising for the construction of a fit for purpose new sports and community centre
- b) Building stronger relationships and links with our members, affiliated organisations and associated organisations through the extensive use of social media tools
- c) Building on current corporate engagement programmes and expanding to cover professionals in order to enable the Charity to fund further projects and programmes

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a Trust Deed, and constitutes an unincorporated Charity.

The SKLPC (UK) was created and constitution adopted on 1st November 1990 as amended 10th June 2023. The Charity is an unincorporated association governed by a Trust Deed. Eligibility for the membership of the Charity and the membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the Charity or in its investment powers, other than those imposed by general charity law.

The operations of the Charity are administered by a governing body of unpaid members, acting as Trustees and Management Committee. The President serves as the Chief Executive Officer responsible to the Trustees for the overall management of the Charity and for ensuring that all policies are carried out. The structure of the Charity is built on democratic values but with safeguards for continuity and stability. The Charity is registered with the UK Charity Commission under Charity number 1001623.

The trustees at the AGM 2023, advised members that they were considering moving to Charitable Incorporated Association 'CIO' structure, a first draft Constitution and Articles of Association were circulated to members in May 2024 for consideration, with a consultation period taking place over the following 3 months.

In April 2025 the proposed Constitution and Articles of Association were submitted to the Charities Commission. Due to an increased backlog in the number of applications made to the Charities Commission, we were advised upon submission that the Charities Commission were still dealing with February 2025 application. Therefore in due course, when the Charities Commission approve a form of the application, Constitution and Articles of Association, a decision will be made as to whether an EGM should be called to move to a CIO or whether the matter should wait to the subsequent AGM.

Recruitment and appointment of new trustees

The Board of Trustees consist of up to nine persons, who are elected at the Annual General Meeting of SKLPC (UK) by a simple majority and hold office for a term of six consecutive years and thereafter are subject to re-election. During 2023 a resolution was passed by the Trustees wherein any five current Trustees from time to time are authorised to execute all documents with the effect that any document executed has the same effect as if executed by all of the Trustees of the Charity.

2 Trustees shall be retiring on 31 May 2025, having served 3 years of their term. Members have been invited to apply for the 2 vacant roles, those applications shall be presented to the AGM and the Members shall vote to decide who takes up the two vacant posts.

Organisational structure

Various activities are run by SKLPC (UK) which in turn are managed through a sub-committee structure on a day-to-day basis, to enhance the organisational structure, operational efficiency and risk management framework. The sub-committees include IG Project, Saturday School, Navratri, Mela, Holi, Winter wonderland, Cricket Club, Centre Management, Football / Funday, Volleyball, Badminton, Information Technology and Health and Safety and Events. Each sub-committee has a lead appointed by the Management Committee who is responsible for providing reports and updates including at monthly Management Committee meetings.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Management Committee and Trustees endeavor to meet at least once a month to lead, direct and govern all charitable activities and projects. A convenor is appointed by the Management Committee for each of the sub-committees for the year along with Assistant Convenors, to support co-ordination of activities across wider team members, manage key personnel risk and facilitate continuity in support. Sub-committee convenors attend Management Committee meetings as required to report on their activities, present budgets for approval or to discuss any matters relating to their activities that affect other sub-committees.

Convenors do not have any authority to spend over their approved budget. Prior approval by the Management Committee is required for any subsequent budgetary amendments. After each event or at the end of the financial year as appropriate, convenors are responsible for producing and presenting a report with full explanation of variances between budget and actual by nature over or under 10% to the Management Committee.

Induction and training of new Trustees

All new Trustees are inducted as follows:

1. Copy of the SKLPC (UK) constitution is discussed by the Board of Trustees with new Trustees including obligation and scope;
2. Guidance is provided to new Trustees on appropriate reading material such as "Becoming a Trustee" on www.direct.gov.uk and Trustee Responsibilities under the operational guidance section on the U.K. Charity Commission website;
3. Ongoing review of appropriate training courses are highlighted to all Trustees to book themselves on.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties.

The Charity set up SKLPC Construction Limited to undertake the India Gardens construction project. The directors of the company are the President, Secretary and Treasurer of the Charity.

Details of transactions with related parties are shown in the notes to the accounts.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The Trustees identify the major risks to which the Charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and the finances of the Charity. The Trustees then review any major risks which have been identified and establish systems to mitigate those risks.

The Charity is open to the usual financial risks of any organisation and has introduced controls to minimise these risks, such as approvals being required for payments from bank accounts. Further, the accounts are regularly explained to members of the Charity and are open for member's inspection at any time. In addition to this, the Charity operates a comprehensive annual planning and budgeting process which is approved by the Management Committee.

The Charity is satisfied that systems are in place to mitigate exposure to the major risks which have been so identified and reviewed.

Detailed financial monitoring takes place monthly and is carried out by the Treasury Team. On a monthly basis, administrative and financial reports are presented to the management committee.

The table below is a summary of the key risks facing the Charity, their impact on the Charity and the steps taken to manage these risks:

<u>Risk</u>	<u>Impact</u>	<u>Mitigation plan</u>
Not achieving budgeted levels of income to meet expenditure and build reserves.	Insufficient funding for operational activities and future projects; Curtailment of operations.	- Rigorous budgeting process and revision as required;- Regular financial reporting to Trustees and Management Committee;- Expansion of activities to generate further income.
Inadequate internal systems and controls.	Inefficiency in running operations; Susceptibility to error or fraud; No clear lines of responsibility and reporting.	- Internal audit function with periodic reporting to Trustees;- Financial procedures manual in place with periodic review and revision;
Non-compliance with legal and statutory regulations.	Financial and legal implications which may impact continued operation.	- Regular review of compliance through Trustees, Management Committee and Sub-committee;- Obtaining professional advice as appropriate.
IG Project risk	IG Project could impact the current activities of the Charity	A special IG Committee has been set up, which reports to the Management Committee at least monthly. Adequate controls are in place to continuously review project viability.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1001623

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Principal address

West End Road
Northolt
Middlesex
UB5 6RE

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

The name of the Chief Executive Officer and other senior member(s) involved in the management of the Charity as at 31 December 2024:

Mr Mavji Dhanji Jadv Vekaria	President
Mr Premji Harji Varsani	Vice President
Mr Ravi Dhanji Varsani	General Secretary
Mrs Meera Varsani	Secretary
Ms Tina Shivji Jesani (resigned June 2023)	Assistant Secretary
Mrs Neera Mohan Hirani (elected June 2023)	Assistant Secretary
Ms Nita Nikhil Rabadia	Assistant Secretary
Mr Arvin Lalji Assani	Treasurer
Mr Chandrakant Varsani	Assistant Treasurer
Mr Lalji Shamji Vishram Halai	Assistant Treasurer
Mrs Dipti Madhparia	Assistant Treasurer

The Board of Trustees of the Charity as at the year ended 31st December 2024 and at the date of approval of the accounts were:

Mr Rajesh Govind Jiواني	Mr Jitendra Jadv Halai	Mr Jayesh Hirji Hirani
Mr Samji Shivji Dabasiya	Mr Narshi Bhoja	Mr Dipak Ratna Hirani
Mr Prakash Devraj Halaria	Mr Vinod Khimji Gajparia	Mr Vijaykumar Vishram Hirani

The Management Committee & Sub Committee members were:

Management Committee members

Raksha Ramnik Jina	Lalji Shamji Gorasia	Jeetendra Samji Kanji
Sachin Naran Meghani	Valji Vishram Varsani	Bharat Kerai
Neera Mohan Hirani	Kalyan Premji Pindoria	Jayin Bhupendra Hirani
Bhavna Khetani	Veenay Ravji Vekaria	Jitendra Varsani
Vinod Pindolia	Ashwin Hirji Siyani	Bhupendra D. Hirani
Dinesh Dhanji Vekaria	Deepesh Hirani	Ashish Halai
Hansa Hirani	Harein Bhimji Mayani	Kanti Vishram Pindoria
Naran Bhimji Pindoria	Kanji Samji Vekaria	Naeshma Hirani
Premji Lalji Jagani	Laxmikant Hirani	Kalpna Varsani
Umesh Premji Patel	Harish Ramji Hirani	

Patron of SKLPC

Mr Shashikant Karsandas Vekaria

Sub Committee Convenors

India Gardens Project	Mavji Dhanji Vekaria
Football	Rajesh Madha
Saturday School	Jeetendra Dhanji Vaghjiani
Cricket Club	Rajni Ravji Hirani
Navratri	Raksha Ramnik Jina
Mela	Kiran Pindoria
Centre Management	Sachin Naran Meghani
Winter Wonderland	Chandra Varsani
Holi	Praful Vaghjiani
Adventures	Laxmikant Hirani
Health and Safety	Bhavna Khetani
Badminton	Nilesh Khimani
Volleyball	Vijay Hirani

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

CKRD Accountants Ltd - Statutory Auditors
194 Honeyput Lane
Stanmore
HA7 1EE

Solicitors

Gandecha & Pau, 508 Kingsbury Road, London, NW9 9HE

Markand & Co Solicitors LLP, 6-8, Woodford Road, Forest Gate, London, E7 0HA

Bankers

Lloyds Bank Plc	Bank of India
1 Walm Lane	714 - 716 Kenton Road
Willesden Green Branch	Harrow
Willesden Green	Middlesex
London, NW2 5SN	HA3 9QX

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 October 2025 and signed on its behalf by:


Rajesh Jiwani (Oct 29, 2025 19:56:57 GMT)

Mr Rajesh Govind Jiwani - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SHREE KUTCH LEVA PATEL COMMUNITY (UK)

Opinion

We have audited the financial statements of Shree Kutch Leva Patel Community (UK) (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Emphasis of matters

We draw attention to Note 12 of the financial statements, which describes our inability to obtain sufficient appropriate evidence to conclusively confirm the debtor and other debtor balances and their subsequent recoverability. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SHREE KUTCH LEVA PATEL COMMUNITY (UK)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of the Trustees and management committee, those charged with governance around actual and potential litigation and claims.
- Enquiry of committee members involved in the accounting and compliance functions to identify any instances of non-compliance with laws and regulations.
- We reviewed minutes of meetings of those charged with governance.
- We reviewed financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations.
- We audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of any significant transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CKRD Accountants Ltd - Statutory Auditors
194 Honeypot Lane
HA7 1EE

Date:

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds £	Restricted funds £	31/12/24 Total funds £	31/12/23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	726,285	-	726,285	217,206
Charitable activities	4				
Navratri		515,277	-	515,277	429,252
Annual Mela		195,421	-	195,421	176,498
Education		131,899	-	131,899	117,979
Hall & Facilities		237,620	-	237,620	84,371
Mehfil, Holi & Adventures		117,839	-	117,839	81,034
Football		8,406	-	8,406	46,055
SEN		-	-	-	10,891
Cricket		70,309	-	70,309	-
India Gardens Project		-	1,235,380	1,235,380	521,495
Volleyball		1,000	-	1,000	6,940
Badminton		3,485	-	3,485	1,890
Sound Bath		1,780	-	1,780	-
Vadil Sammelan + Tiffin Service					
		10,425	-	10,425	-
Jeevan Sathi Singles Mingle		2,097	-	2,097	-
Investment income	3	30,264	-	30,264	24,064
Total		2,052,107	1,235,380	3,287,487	1,717,675
EXPENDITURE ON					
Charitable activities	5				
Navratri		274,094	-	274,094	216,697
Annual Mela		103,211	-	103,211	75,592
Education		120,972	-	120,972	116,422
Hall & Facilities		187,071	-	187,071	1,407,521
Mehfil, Holi & Adventures		2,410	-	2,410	58,929
Football		5,485	-	5,485	40,266
SEN		-	-	-	5,660
Cricket		65,220	-	65,220	-
India Gardens Project		-	-	-	6,242
Volleyball		1,122	-	1,122	4,250
Badminton		-	-	-	1,340
Sound Bath		300	-	300	-
Vadil Sammelan + Tiffin Service					
		15,305	-	15,305	-
Jeevan Sathi Singles Mingle		373	-	373	-
Total		775,563	-	775,563	1,932,919
NET INCOME/(EXPENDITURE)		1,276,544	1,235,380	2,511,924	(215,244)
Transfers between funds	15	1,693,340	(1,693,340)	-	-

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

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

		Unrestricted funds £	Restricted funds £	31/12/24 Total funds £	31/12/23 Total funds £
Net movement in funds	Notes	2,969,884	(457,960)	2,511,924	(215,244)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,095,733	457,960	4,553,693	4,768,937
TOTAL FUNDS CARRIED FORWARD		<u>7,065,617</u>	<u>-</u>	<u>7,065,617</u>	<u>4,553,693</u>

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	31/12/24 Total funds £	31/12/23 Total funds £
FIXED ASSETS					
Tangible assets	11	5,152,978	-	5,152,978	2,241,277
CURRENT ASSETS					
Debtors	12	330,475	-	330,475	219,141
Investments	13	800,000	-	800,000	800,000
Cash at bank and in hand		900,636	-	900,636	1,511,405
		<u>2,031,111</u>	<u>-</u>	<u>2,031,111</u>	<u>2,530,546</u>
CREDITORS					
Amounts falling due within one year	14	(118,472)	-	(118,472)	(218,130)
NET CURRENT ASSETS		<u>1,912,639</u>	<u>-</u>	<u>1,912,639</u>	<u>2,312,416</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,065,617</u>	<u>-</u>	<u>7,065,617</u>	<u>4,553,693</u>
NET ASSETS		<u>7,065,617</u>	<u>-</u>	<u>7,065,617</u>	<u>4,553,693</u>
FUNDS	15				
Unrestricted funds:					
General fund				7,065,617	4,095,733
Restricted funds:					
India Gardens Project				-	457,960
TOTAL FUNDS				<u>7,065,617</u>	<u>4,553,693</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2025 and were signed on its behalf by:


Rajesh Jiwani (Oct 29, 2025 19:56:57 GMT)

Mr Rajesh Govind Jiwani - Trustee


Arvin Assani (Oct 29, 2025 23:28:01 GMT+4)

Mr Arvin Lalji Assani - Treasurer

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	31/12/24 £	31/12/23 £
Cash flows from operating activities			
Cash generated from operations	1	2,284,291	1,264,049
Net cash provided by operating activities		2,284,291	1,264,049
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,925,324)	(696,616)
Impact of impaired tangible fixed assets		-	(271,530)
Interest received		30,264	24,064
Net cash used in investing activities		(2,895,060)	(944,082)
Change in cash and cash equivalents in the reporting period		(610,769)	319,967
Cash and cash equivalents at the beginning of the reporting period		1,511,405	1,191,438
Cash and cash equivalents at the end of the reporting period		900,636	1,511,405

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/24 £	31/12/23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,511,924	(215,244)
Adjustments for:		
Depreciation charges	13,623	43,061
Interest received	(30,264)	(24,064)
Impaired assets not affecting cash flow	-	1,508,506
Increase in debtors	(111,335)	(105,384)
(Decrease)/increase in creditors	(99,657)	57,174
Net cash provided by operations	<u>2,284,291</u>	<u>1,264,049</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	<u>1,511,405</u>	<u>(610,769)</u>	<u>900,636</u>
	<u>1,511,405</u>	<u>(610,769)</u>	<u>900,636</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>800,000</u>	<u>-</u>	<u>800,000</u>
	<u>800,000</u>	<u>-</u>	<u>800,000</u>
Total	<u>2,311,405</u>	<u>(610,769)</u>	<u>1,700,636</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support Costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. The cost of raising and administering such funds are charged against the specific fund.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31/12/24	31/12/23
	£	£
Donations	62,490	32,711
Gift aid	245,700	50,002
Donated services and facilities	418,095	134,493
	<u>726,285</u>	<u>217,206</u>

3. INVESTMENT INCOME

	31/12/24	31/12/23
	£	£
Deposit account interest	<u>30,264</u>	<u>24,064</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Events related activities	<u>954,910</u>	<u>745,838</u>
	<u>745,838</u>	<u>745,838</u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Navratri	274,094	-	-	274,094
Annual Mela	103,211	-	-	103,211
Education	73,560	-	47,412	120,972
Hall & Facilities	77,553	1,150	108,368	187,071
Mehfil, Holi & Adventures	7,270	-	(4,860)	2,410
Football	5,485	-	-	5,485
Cricket	65,220	-	-	65,220
Volleyball	1,122	-	-	1,122
Sound Bath	300	-	-	300
Vadil Sammelan + Tiffin Service				
	15,305	-	-	15,305
Jeevan Sathi Singles Mingle	373	-	-	373
	<u>623,493</u>	<u>1,150</u>	<u>150,920</u>	<u>775,563</u>

6. GRANTS PAYABLE

	31/12/24 £	31/12/23 £
Hall & Facilities	<u>1,150</u>	<u>-</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Education	47,412	-	-	47,412
Hall & Facilities	74,208	13,995	20,165	108,368
Mehfil, Holi & Adventures	(4,110)	(750)	-	(4,860)
	<u>117,510</u>	<u>13,245</u>	<u>20,165</u>	<u>150,920</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance

			31/12/24	31/12/23
	Hall & Facilities £	Mehfil, Holi & Adventures £	Total activities £	Total activities £
Postage and stationery	-	-	-	3,055
Bank charges	13,995	(750)	13,245	10,142
	<u>13,995</u>	<u>(750)</u>	<u>13,245</u>	<u>13,197</u>

Governance costs

		31/12/24	31/12/23
		Hall & Facilities £	Total activities £
Auditors' remuneration		5,700	4,800
Legal costs		842	1,091
Depreciation of tangible fixed assets		13,623	43,061
		<u>20,165</u>	<u>48,952</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

9. STAFF COSTS

	31/12/24	31/12/23
	£	£
Wages and salaries	92,517	87,953
	<u>92,517</u>	<u>87,953</u>

The average monthly number of employees during the year was as follows:

	31/12/24	31/12/23
Teaching staff (all part time)	28	23
	<u>28</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	217,205	1	217,206
Charitable activities			
Navratri	429,252	-	429,252
Annual Mela	176,498	-	176,498
Education	117,979	-	117,979
Hall & Facilities	84,371	-	84,371
Mehfil, Holi & Adventures	81,034	-	81,034
Football	46,055	-	46,055
SEN	10,891	-	10,891
India Gardens Project	-	521,495	521,495
Volleyball	6,940	-	6,940
Badminton	1,890	-	1,890
Investment income	24,064	-	24,064
Total	1,196,179	521,496	1,717,675
EXPENDITURE ON			
Charitable activities			
Navratri	216,697	-	216,697
Annual Mela	75,592	-	75,592
Education	116,422	-	116,422
Hall & Facilities	1,407,521	-	1,407,521
Mehfil, Holi & Adventures	58,929	-	58,929
Football	40,266	-	40,266
SEN	5,660	-	5,660
India Gardens Project	-	6,242	6,242
Volleyball	4,250	-	4,250
Badminton	1,340	-	1,340
Total	1,926,677	6,242	1,932,919
NET INCOME/(EXPENDITURE)	(730,498)	515,254	(215,244)
Transfers between funds	562,123	(562,123)	-
Net movement in funds	(168,375)	(46,869)	(215,244)
RECONCILIATION OF FUNDS			
Total funds brought forward	4,264,108	504,829	4,768,937
TOTAL FUNDS CARRIED FORWARD	4,095,733	457,960	4,553,693

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2024	775,000	1,414,715	129,794
Additions	-	2,910,095	15,229
At 31 December 2024	775,000	4,324,810	145,023
DEPRECIATION			
At 1 January 2024	-	-	83,513
Charge for year	-	-	12,302
At 31 December 2024	-	-	95,815
NET BOOK VALUE			
At 31 December 2024	775,000	4,324,810	49,208
At 31 December 2023	775,000	1,414,715	46,281
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2024	83,284	25,774	2,428,567
Additions	-	-	2,925,324
At 31 December 2024	83,284	25,774	5,353,891
DEPRECIATION			
At 1 January 2024	79,274	24,821	187,608
Charge for year	1,003	-	13,305
At 31 December 2024	80,277	24,821	200,913
NET BOOK VALUE			
At 31 December 2024	3,007	953	5,152,978
At 31 December 2023	4,010	953	2,240,959

Included in cost or valuation of land and buildings is freehold land of £775,000 (2023 - £775,000) which is not depreciated.

The freehold land included above was recognised using a previous UK GAAP valuation as a deemed cost on transition to SORP (FRS 102). These assets were depreciated from their valuation date of 1 January 2015 and have a net book value of £775,000 (2023 - £775,000). The historic cost equivalent of these assets was £2,202,800. The old buildings were demolished to allow the construction of the new buildings. The net building value of £1,508,506 was fully impaired in the previous year and the £271,530 of the corresponding cumulative depreciation was also eliminated.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

11. TANGIBLE FIXED ASSETS - continued

Freehold land and buildings were subject to an independent, professional valuation by Anderson Wilde & Harris Chartered Surveyors - RICS on the Freehold with full vacant possession basis. If the Trustees were to adopt a revaluation model for freehold land the value indicated is £775,000.

Improvement costs are attributed to planning and consultancy costs incurred towards the extension of the Notholt Centre and capitalised at the year end date.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/24	31/12/23
	£	£
Trade debtors	139,704	141,009
Other debtors	162,638	51,408
Prepayments and accrued income	28,133	26,724
	<u>330,475</u>	<u>219,141</u>

The Emphasis of matter on the financial statements arises from our inability to obtain sufficient appropriate evidence to conclusively confirm the debtor and other debtor balances and their subsequent recoverability.

Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

13. CURRENT ASSET INVESTMENTS

	31/12/24	31/12/23
	£	£
Other	<u>800,000</u>	<u>800,000</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/24	31/12/23
	£	£
Trade creditors	-	750
Other creditors	<u>118,472</u>	<u>217,380</u>
	<u>118,472</u>	<u>218,130</u>

15. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	Transfers between funds	At 31/12/24
	£	£	£	£
Unrestricted funds				
General fund	4,095,733	1,276,544	1,693,340	7,065,617
Restricted funds				
India Gardens Project	457,960	1,235,380	(1,693,340)	-
TOTAL FUNDS	<u>4,553,693</u>	<u>2,511,924</u>	<u>-</u>	<u>7,065,617</u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,052,107	(775,563)	1,276,544
Restricted funds			
India Gardens Project	1,235,380	-	1,235,380
TOTAL FUNDS	<u>3,287,487</u>	<u>(775,563)</u>	<u>2,511,924</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	4,264,108	(730,498)	562,123	4,095,733
Restricted funds				
India Gardens Project	504,829	515,254	(562,123)	457,960
TOTAL FUNDS	<u>4,768,937</u>	<u>(215,244)</u>	<u>-</u>	<u>4,553,693</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,196,179	(1,926,677)	(730,498)
Restricted funds			
India Gardens Project	521,496	(6,242)	515,254
TOTAL FUNDS	<u>1,717,675</u>	<u>(1,932,919)</u>	<u>(215,244)</u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	4,264,108	546,046	2,255,463	7,065,617
Restricted funds				
India Gardens Project	504,829	1,750,634	(2,255,463)	-
TOTAL FUNDS	<u>4,768,937</u>	<u>2,296,680</u>	<u>-</u>	<u>7,065,617</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,248,286	(2,702,240)	546,046
Restricted funds			
India Gardens Project	1,756,876	(6,242)	1,750,634
TOTAL FUNDS	<u>5,005,162</u>	<u>(2,708,482)</u>	<u>2,296,680</u>

16. RELATED PARTY DISCLOSURES

The Charity had significant transactions related to provision of services with Vital Concept Ltd, connected to the General Secretary Ravi Varsani for £68,209 (2023: £50,510) during the year.

The Charity also processed applications worth £2,492,000 for construction work related to the India Garden Project to SKLPC Construction Limited for the financial year.

Accounts

REGISTERED CHARITY NUMBER: 1001623

**TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report with the financial statements of the Charity for the year ended 31st December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Board of Trustees are satisfied with the performance of the Shree Kutch Leva Patel Community (UK), hereinafter referred to as SKLPC (UK) during the year and the position at 31st December 2023. The Trustees consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of SKLPC (UK) are:

- a) The advancement of Hindu religion, tradition and culture in particular among the Hindu community in the United Kingdom usually referred to as the Shree Kutch Leva Patel Community, which originates from Kutch, Gujarat State in India;
- b) The relief of poverty, sickness, and distress among the Shree Kutch Leva Patel Community;
- c) The advancement of education among children and adults of SKLPC (UK); and
- d) The provision of assistance in providing facilities for recreation and other leisure time occupations, in particular of the Shree Kutch Leva Patel Community who, have a need for such facilities by reason of their youth, age, infirmity or disablement, poverty and economic circumstances, in the interests of social welfare and with the object of improving their condition of life.

The aims of the Charity are reflected in its Mission Statement as being "To enhance the quality of life through education, cultural, social and sports events and instil values that will benefit society".

Significant activities

The Charity carries out a number of activities that contribute to the achievement of the stated objectives and are listed under Achievements and Performance.

The strategies employed to assist the Charity to meet these objectives include the following:

- 1 To review services to ensure members' needs are met in providing suitable facilities for education, community activities and cohesion
- 2 To ensure continuance of a close working relationship between the Board of Trustees and Charity members
- 3 To promote innovative fundraising plans to inspire new members, whilst retaining existing ones
- 4 To utilise funding in improving current facilities together with providing extra support and equipment for educational, sports and cultural activities

Public benefit

In setting out the objectives and planning the activities, the Trustees' have given careful consideration to complying with the duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

With public benefit in mind the Charity provides appropriate communal facilities for recreational, social, sports, education and cultural activities as well as meetings, so as to further the welfare within SKLPC (UK).

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Volunteers

SKLPC (UK) depends heavily upon the continuing support of volunteers in the running of the Charity. Without this dedication the Charity would find it challenging to achieve the stated objectives through the running of various activities and cultural programmes. Volunteers spent thousands of hours towards advancing the ideals of the Charity.

We wish to thank our volunteers for their devoted contribution and we look forward to this continuous support in the future.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Ongoing charitable activities

The COVID-19 pandemic affected the ability to carry out events and functions over the past few years, in 2023 it appeared that the disruption to ordinary day-to-day life had passed and the Charity was once again able to have a full year of activities.

During the year further major milestones were reached by the charity and the following activities were undertaken.:

Holi / Colour Run - On Sunday 12 March we held a festival to celebrate the Hindu festival of Holi, the event included colour powder throwing a huge Holi fire, with a sound stage to entertain festival goers throughout the day. There was also a colour run for members of the community to participate in taking place in our local vicinity, with funds raised from this event going towards the India Gardens project.

Khat Murat - On Wednesday 17 May 2023, the Charity carried out the traditional religious ceremony of seeking the blessing of Mother Earth to mark the commencement of the building of the new centre. Donors, representatives of other affiliated organisations, the committee and sadhus were invited to take part in the ceremony.

Shanti Havan / Shilanyas Poojan - On Monday 29th May 2023 all members of the charity, members of the community, politicians, local councilors and representatives of other affiliated organisations were invited to a traditional religious ceremony whereby the foundation bricks were blessed in advance of the construction of the new building. 100s of people attended the ceremony, which culminated in a buffet lunch for all those present.

Mela 2023 - The annual mela took place in traditional SKLPC style with thousands of members of the Charity and members of the Leva Patel community attending. Entertainment was provided by many members of the Charity, with numerous traditional dance numbers from performers across the generations. A free buffet lunch was provided to all those in attendance.

Navratri 2023 - We have become renowned for putting on the biggest Navratri festival in Western Europe and we did not fail to live up to this expectation. The event was a resounding success with large numbers attending during the course of the festival.

Disco Dandiya 2023 - The volunteers at SKLPC never tire of challenging themselves to achieve more! In the runup to Navratri 2023, the team decided to add in another event to appeal to our younger audience, fusing Eastern music with Western style.

Football - On Saturday 1 July and Sunday 2 July 2023, the Charity held its annual football tournament and funday. Due to unprecedented demand from teams wishing to participate in the tournament, the event had to be held over 2 days.

The event continues to be a popular event bringing both participants and supporters together, each year we have seen a marked increase in the number of female teams of various ages wishing to participate.

Saturday School - This is one of the core activities of the Charity. The School is run every Saturday during term time and runs out of Avanti House Secondary School in Stanmore. The School has over 300 students, 30 part time teachers and over 40 volunteers who selflessly dedicate several thousand hours collectively. Gujarati, Maths, English, French and Coding is taught from the age of three and a half through to GCSE level. The School has published a series of workbooks, called Learn Gujarati. The workbooks have been sold all over the world and many other Gujarati schools are purchasing these workbooks for use in their schools. During the year the school has also extended its reach to cater to SEND children, the take up so far has been encouraging.

Culture is promoted by teaching Bollywood dance, Tabla and Bharatanatyam. Tabla and Bharatanatyam are examined by external bodies and Bollywood dance students have the opportunity to perform on stage at our annual Mela.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

SKLPC Cricket Club - The club has four senior teams and a juniors academy which runs from age 8 up to 17. Both the seniors and juniors have professional coaches. A number of the club's members hold ECB Level 2 coaching certificates and dedicate their own time training the juniors. The club continues to hold Clubmark accreditation. This means that the club's organisational structure, processes, documents and all children's safety and protocols follow English Cricket Board (ECB) standards. The senior teams represent the club within the Middlesex County Cricket League and the juniors within the Middlesex Juniors Cricket League.

In 2021, the club commenced an 'ECB Allstars' programme, which provides children aged 6 to 8 years an introduction to cricket. The programme is designed to promote cricket at a grassroots level. This was very successful as over 40 children signed up to the programme opening another pathway for Junior recruitment. Juniors Funday and Corporate Day events held subsequently have increased the number of children signed up.

The club increased their allocation of ECB level 2 coaches with 4 members obtaining successful certificates, making a total of 15 level 2 coaches within the club - one of the highest in the Middlesex County area.

2023 objectives include further enhancing the successful Juniors Academy in terms of recruitment, increasing Level 2 coaches and facilitating senior level cricketing experience. The club plans to run the 'ECB Allstars' programme again. For the seniors, the focus will be on improving league positions and recruitment. With the growth in numbers at senior level as well as the emergence of some very talented Juniors, the club has increased the number of teams on Saturday introducing a Saturday 4th XI playing in the Middlesex County League. This is the highest number of playing sides the club has ever seen with 6 teams in total over a weekend.

Volleyball - Our Volleyball tournament has now become an annual fixture in the Charity's calendar. The event took place in Cardiff on Saturday 30th September 2023 and was a resounding success, enjoyed by all that participated and spectated. This event was organised alongside our sister organisation SKLPS Cardiff, who also provided dinner for all participants and spectators at their centre following the event.

Badminton - The SKLPC(UK) badminton league was formed in 2022 to give an opportunity to all members of the Charity to come together and compete and participate against each other whether they are a team of friends, a club, or Gaams.

In 2022 we started with 5 men's teams. From 2023, we are pleased to inform that we have eight mens teams consisting of 70 players, and three ladies teams consisting of 30 players. Although there are not enough youth players to form teams yet, the amount of interest continues to increase, two of our female youth players currently play in our ladies teams.

We introduced coaching sessions to our Friday night sessions, to provide formal structure to develop the acumen of our players.

During 2023 we started a mixed doubles category and expanding the offering to include coaching under 16's who will hopefully represent SKLPC Badminton at the County Leagues in the future.

A one day tournament took place on 17 September 2023 there were numerous categories allowing a multitude of individuals and groups to take part. This was followed by an awards ceremony on 25th November 2023.

Adventures - The Adventures team organise weekly walks on Sunday 8.00am, usually around 4-5 hours (10-12 Miles / 16-20km) at varying locations - Stanmore, Chiltern Hills, Rickmansworth, Northolt, Surrey Hills and occasionally additional walks further away.

In 2023 we hiked Scafell Pike (England's highest peak) and also Red Pike for those that were up for an additional challenge and the rest enjoyed walking around Buttermere Lake, relaxing and socialising. In 2024 the group hiked Ben Nevis (Scotland's highest peak) - 25th May 2024 to 29th May 2024, raising thousands of pounds for the India Gardens project.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The group continues to inspire our community to keep fit and enjoy time with nature, whilst being able to socialise with fellow members and friends.

Centre Management - This subcommittee is responsible for the management and running of the Hendon and Northolt Centres, including maintenance and repair works and managing the hiring of the premises for community events.

Since August 2014, Hendon Centre has been hired out to a nursery generating income. During 2023 the centre was vacated and the property has been listed with estate agents with a view to selling the premises. During an EGM in 2023 the sale of the centre was approved by the members.

The Northolt Centre achieved lettings at a similar level to those pre-COVID. At the end of 2023, the centre was demolished in preparation for the building of the new India Gardens centre. In the meantime, a semi-permanent marquee structure has been erected with its own temporary toilet block and fully functioning kitchen to ensure that the activities of the Centre can continue during the build of the new centre.

INDIA GARDENS PROJECT - Planning approval was granted in October 2018 to redevelop SKLPC's existing sports, recreation and community facility at India Gardens, West End Road, Northolt as reported in previous years. The enhancements will provide modern facilities to support the continued use of the site primarily for sport, recreation and other community uses.

The project will deliver wider benefits to SKLPC, with a "community centre" acting as a base for both formal and informal occasions for the wider community with modern facilities at a welcoming location for local clubs, schools and neighbours. There is a clear social and well-being benefit in having a place demonstrably recognised as a "centre" for the Community, bringing people together at different times of day, week and year.

Details of a proposed Section 106 legal agreement with Ealing Council drafted and reviewed with external legal advisors was also presented to members at the 2021 AGM for consideration. Members voted by a majority to authorize the Trustees to sign the agreement on behalf of the Charity. The agreement was duly signed by the Trustees and fully executed by Ealing Council on 21st July 2021. As such, the planning approval granted in October 2018 became unconditional and valid for a period of three years.

In June 2022, there was a change in the team leading the India Gardens project and a different approach has been taken in respect of the progression of the project. The team now leading the India Gardens project has previously been extensively involved in the process of obtaining planning permission and has previously worked with the appointed Consultants including architects, structural, mechanical and electrical engineers. The team acknowledges that the impact of inflationary increases notably emanating from government action, COVID-19 and Brexit has driven up the likely costs of the project, with that in mind, the team has engaged with Consultants and the local council to revise the design of the project, resulting in cost-savings both during the course of the build and relating to the ongoing running costs of the new centre.

The team continue to work on revised full construction drawings which will be completed in the coming weeks following the revisions to the design as approved by Ealing Council. The full construction drawings will then be used to obtain revised build costs from various construction companies with extensive experience in such large projects. The full construction drawings will also be used to obtain package tenders relating to different aspects of the build in order that the pros and cons of a full management build contract being granted vs package build contracts being granted can be considered by the team and ultimately the Management Committee.

During 2023 various amendments to the planning permission have been submitted to Ealing Council after consultation with planning officers. All amendments have been approved by the Council.

On 25 February 2023, the members of the Charity attended an Extra Ordinary General Meeting and passed a resolution to sell the Centre at Hendon. The Centre was vacated in the summer of 2023 and has since been listed with Estate Agents with a view to selling the site. The proceeds will be used in the funding of the new Centre at Northolt.

On 3 March 2023, documents were signed by UK Power Networks relating to the moving of the existing sub-station to the West End Road boundary of the site. The work required to move the existing sub-station has been completed.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

An extensive funding raise drive for the India Gardens project has taken place since June 2022 headed by the new President and supported by various members of the Committee and Trust Board, many meetings have taken place with esteemed members of the Charity, affiliated organisations and distinguished members of the community. During 2022 further cash donations, pledges and pledges in kind have also been received. With the previous cash funds raised, pledged and pledges in kind and the estimated value of the sale of Hendon Hall equate to a sum of £8,650,000 that can cover the build cost of the India Gardens in a phased build approach.

The management committee feel that the sums committed by donors are at a level where the build work should commence, with the donations being sufficient to complete the initial phase of building a water tight structure.

During May 2023 the religious ceremonies that according to our culture should take place when one commencing a new building project have taken place with many of our esteemed donors, distinguished guests and members being in attendance at these ceremonies.

The management committee have agreed, that for commercial reasons the building project will be managed by a newly formed corporate subsidiary of the Charity. This company has been incorporated and has been registered with HMRC.

The management committee have agreed, that for commercial reasons the building project will be managed by a newly formed corporate subsidiary of the Charity. This company has been incorporated and has been registered with HMRC.

The old buildings at Northolt were demolished in December 2023 / January 2024.

To date the bungalow to house the on-site caretaker has been completed.

It is anticipated that the piling works for the new Centre will commence in the coming weeks and should take a couple of months to complete.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the Charity are currently by way of Navratri, Annual Mela, Education provision and general donations. Donations for the IG project, comprise the primary incoming cash flows.

The Trustees' investment powers are covered by the Charity's governing document and allow the Trustees to invest surplus funds to generate income with which to fund future activities.

The Trustees' investment policy is to aim for safety commensurate with immediate and planned spending requirements and given the current uncertainties in the financial markets, the Trustees consider it appropriate to be holding funds in deposit accounts where they achieve a steady return.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Reserves policy

Unrestricted Funds

Unrestricted Funds are required:

- a) To provide funds which can be designated to specific projects at short notice;
- b) To cover fluctuations in income and unplanned expenditure.

The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) To avoid the necessity of realising fixed assets held for the Charity's use;
- b) To cover one year's direct charitable expenditure.

As at 31st December 2023, unrestricted net reserves stood at £1,854,456 (2022: £1,439,410). The level of reserves is monitored and reviewed by the Trustees twice a year.

Funds collected for the IG project amounted to £457,960 as at 31st December 2023 (2022 £504,829). These are shown within restricted funds to be utilised specifically towards expenditure for the IG Project.

Going concern

The Management Committee is confident that the Charity has adequate reserves to meet its financial requirements for the next 12 months and beyond.

Financial Performance

Review of financial position

The financial statements are set out on pages **14 to 30**. The financial statements have been prepared as per the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102). As stated in the introduction to this report, the Trustees consider the financial performance by the Charity during the year to have been satisfactory.

The Statement of Financial Activities shows net deficit for the year of a revenue nature of £215,244 (2022: £171,762 surplus). Net assets at the year end stand at £4,553,693.

FUTURE PLANS

The main focus over the next 3 to 5 years is:

- a) Fund raising for the construction of a fit for purpose new sports and community centre
- b) Building stronger relationships and links with our members, affiliated organisations and associated organisations through the extensive use of social media tools
- c) Building on current corporate engagement programmes and expanding to cover professionals in order to enable the Charity to fund further projects and programmes

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a Trust Deed, and constitutes an unincorporated Charity.

The SKLPC (UK) was created and constitution adopted on 1st November 1990 as amended 19th May 2018. The Charity is an unincorporated association governed by a Trust Deed. Eligibility for the membership of the Charity and the membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the Charity or in its investment powers, other than those imposed by general charity law.

The operations of the Charity are administered by a governing body of unpaid members, acting as Trustees and Management Committee. The President serves as the Chief Executive Officer responsible to the Trustees for the overall management of the Charity and for ensuring that all policies are carried out. The structure of the Charity is built on democratic values but with safeguards for continuity and stability. The Charity is registered with the UK Charity Commission under Charity number 1001623.

The trustees at the AGM 2023, advised members that they were considering moving to Charitable Incorporated Association 'CIO' structure, a draft Constitution and Articles of Association were circulated to members in May 2024 for consideration. A further meeting will be held in due course to seek the appropriate authorisations to move to the CIO structure.

Recruitment and appointment of new trustees

The Board of Trustees consist of nine persons, who are elected at the Annual General Meeting of SKLPC (UK) by a simple majority and hold office for a term of six consecutive years and thereafter are subject to re-election. During the year a resolution was passed by the Trustees wherein any five current Trustees from time to time are authorised to execute all documents with the effect that any document executed has the same effect as if executed by all of the Trustees of the Charity.

Organisational structure

Various activities are run by SKLPC (UK) which in turn are managed through a sub-committee structure on a day-to-day basis, to enhance the organisational structure, operational efficiency and risk management framework. The sub-committees include IG Project, Saturday School, Navratri, Mela, Holi, Winter wonderland, Cricket Club, Centre Management, Football / Funday, Volleyball, Badminton, Information Technology and Health and Safety and Events. Each sub-committee has a lead appointed by the Management Committee who is responsible for providing reports and updates including at monthly Management Committee meetings.

Decision making

The Management Committee and Trustees endeavor to meet at least once a month to lead, direct and govern all charitable activities and projects. A convenor is appointed by the Management Committee for each of the sub-committees for the year along with Assistant Convenors, to support co-ordination of activities across wider team members, manage key personnel risk and facilitate continuity in support. Sub-committee convenors attend Management Committee meetings as required to report on their activities, present budgets for approval or to discuss any matters relating to their activities that affect other sub-committees.

Convenors do not have any authority to spend over their approved budget. Prior approval by the Management Committee is required for any subsequent budgetary amendments. After each event or at the end of the financial year as appropriate, convenors are responsible for producing and presenting a report with full explanation of variances between budget and actual by nature over or under 10% to the Management Committee.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new Trustees

All new Trustees are inducted as follows:

1. Copy of the SKLPC (UK) constitution is discussed by the Board of Trustees with new Trustee's including obligation and scope;
2. Guidance is provided to new Trustee's on appropriate reading material such as "Becoming a Trustee" on www.direct.gov.uk and Trustee Responsibilities under the operational guidance section on the U.K. Charity Commission website;
3. Ongoing review of appropriate training courses are highlighted to all Trustees to book themselves on.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties.

The Charity set up SKLPC Construction Limited to undertake the India Gardens construction project. The directors of the company are the President, Secretary and Treasurer of the Charity.

Details of transactions with related parties are shown in the notes to the accounts.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The Trustees identify the major risks to which the Charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and the finances of the Charity. The Trustees then review any major risks which have been identified and establish systems to mitigate those risks.

The Charity is open to the usual financial risks of any organisation and has introduced controls to minimise these risks, such as approvals being required for payments from bank accounts. Further, the accounts are regularly explained to members of the Charity and are open for member's inspection at any time. In addition to this, the Charity operates a comprehensive annual planning and budgeting process which is approved by the Management Committee.

The Charity is satisfied that systems are in place to mitigate exposure to the major risks which have been so identified and reviewed.

Detailed financial monitoring takes place monthly and is carried out by the Treasury Team. On a monthly basis, administrative and financial reports are presented to the management committee.

The table below is a summary of the key risks facing the Charity, their impact on the Charity and the steps taken to manage these risks:

<u>Risk</u>	<u>Impact</u>	<u>Mitigation plan</u>
Not achieving budgeted levels of income to meet expenditure and build reserves.	Insufficient funding for operational activities and future projects; Curtailement of operations.	- Rigorous budgeting process and revision as required;- Regular financial reporting to Trustees and Management Committee;- Expansion of activities to generate further income.
Inadequate internal systems and controls.	Inefficiency in running operations; Susceptibility to error or fraud; No clear lines of responsibility and reporting.	- Internal audit function with periodic reporting to Trustees;- Financial procedures manual in place with periodic review and revision;
Non-compliance with legal and statutory regulations.	Financial and legal implications which may impact continued operation.	- Regular review of compliance through Trustees, Management Committee and Sub-committee;- Obtaining professional advice as appropriate.
IG Project risk	IG Project could impact the current activities of the Charity	A special IG Committee has been set up, which reports to the Management Committee at least monthly. Adequate controls are in place to continuously review project viability.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1001623

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Principal address

West End Road
Northolt
Middlesex
UB5 6RE

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

The name of the Chief Executive Officer and other senior member(s) involved in the management of the Charity:

Mr Mavji Dhanji Jadv Vekaria	President
Mr Premji Harji Varsani	Vice President
Mr Ravi Dhanji Varsani	General Secretary
Mrs Meera Varsani	Secretary
Ms Tina Shivji Jesani (resigned June 2023)	Assistant Secretary
Mrs Neera Mohan Hirani (elected June 2023)	Assistant Secretary
Ms Nita Nikhil Rabadia	Assistant Secretary
Mr Arvin Lalji Assani	Treasurer
Mr Chandrakant Varsani	Assistant Treasurer
Mr Lalji Shamji Vishram Halai	Assistant Treasurer
Mrs Dipti Madhaparia	Assistant Treasurer

The Board of Trustees of the Charity as at the year ended 31st December 2023 and at the date of approval of the accounts were:

Mr Rajesh Govind Jiواني	Mr Jitendra Jadv Halai	Mr Jayesh Hirji Hirani
Mr Samji Shivji Dabasiya	Mr Narshi Bhoja	Mr Dipak Ratna Hirani
Mr Prakash Devraj Halaria	Mr Vinod Khimji Gajparia	Mr Vijaykumar Vishram Hirani

The Management Committee & Sub Committee members were:

Management Committee members

Raksha Ramnik Jina	Lalji Shamji Gorasia	Jeetendra Samji Kanji
Sachin Naran Meghani	Valji Vishram Varsani	Bharat Kerai
Neera Mohan Hirani	Kalyan Premji Pindoria	Jayin Bhupendra Hirani
Bhavna Khetani	Veenay Ravji Vekaria	Jitendra Varsani
Vinod Pindolia	Ashwin Hirji Siyani	Bhupendra D. Hirani
Dinesh Dhanji Vekaria	Deepesh Hirani	Ashish Halai
Hansa Hirani	Harein Bhimji Mayani	Kanti Vishram Pindoria
Naran Bhimji Pindoria	Kanji Samji Vekaria	Naeshma Hirani
Premji Lalji Jagani	Laxmikant Hirani	Kalpna Varsani
Umesh Premji Patel	Harish Ramji Hirani	

Patron of SKLPC

Mr Shashikant Karsandas Vekaria

Sub Committee Convenors

India Gardens Project	Mavji Dhanji Vekaria
Football	Rajesh Madha
Saturday School	Jeetendra Dhanji Vaghjiani
Cricket Club	Rajni Ravji Hirani
Navratri	Raksha Ramnik Jina
Mela	Kiran Pindoria
Centre Management	Sachin Naran Meghani
Winter Wonderland	Chandra Varsani
Holi	Praful Vaghjiani
Adventures	Laxmikant Hirani
Health and Safety	Bhavna Khetani
Badminton	Nilesh Khimani
Volleyball	Vijay Hirani

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

CKRD Accountants Ltd - Statutory Auditors
194 Honeyput Lane
Stanmore
HA7 1EE

Solicitors

Gandecha & Pau, 508 Kingsbury Road, London, NW9 9HE

Bankers

Lloyds Bank Plc	Bank of India
1 Walm Lane	714 - 716 Kenton Road
Willesden Green Branch	Harrow
Willesden Green	Middlesex
London, NW2 5SN	HA3 9QX

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 October 2024 and signed on its behalf by:

Mr Rajesh Govind Jiواني - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SHREE KUTCH LEVA PATEL COMMUNITY (UK)

Opinion

We have audited the financial statements of Shree Kutch Leva Patel Community (UK) (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Emphasis of matters

We draw attention to Note 11 of the financial statements, which describes our inability to obtain sufficient appropriate evidence to conclusively confirm the other debtor balances and subsequent recoverability of this debtor. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SHREE KUTCH LEVA PATEL COMMUNITY (UK)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of the Trustees and management committee, those charged with governance around actual and potential litigation and claims.
- Enquiry of committee members involved in the accounting and compliance functions to identify any instances of non-compliance with laws and regulations.
- We reviewed minutes of meetings of those charged with governance.
- We reviewed financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations.
- We audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of any significant transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CKRD Accountants Ltd - Statutory Auditors
194 Honeypot Lane
HA7 1EE

Date: 30 October 2024

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31/12/23 Total funds £	31/12/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	217,205	1	217,206	326,144
Charitable activities	4				
Navratri		429,252	-	429,252	230,798
Annual Mela		176,498	-	176,498	182,258
Education		117,979	-	117,979	99,995
Hall & Facilities		84,371	-	84,371	33,710
Cricket		81,034	-	81,034	73,231
Mehfil, Holi & Adventures		46,055	-	46,055	46,889
Football		10,891	-	10,891	6,274
India Gardens Project		-	521,495	521,495	149,106
Winterwonderland		-	-	-	70,583
Volleyball		6,940	-	6,940	2,100
Badminton		1,890	-	1,890	-
Investment income	3	24,064	-	24,064	31,259
Total		<u>1,196,179</u>	<u>521,496</u>	<u>1,717,675</u>	<u>1,252,347</u>
EXPENDITURE ON					
Charitable activities	5				
Navratri		216,697	-	216,697	175,248
Annual Mela		75,592	-	75,592	153,906
Education		116,422	-	116,422	102,905
Hall & Facilities		1,407,521	-	1,407,521	226,416
Cricket		58,929	-	58,929	55,928
Mehfil, Holi & Adventures		40,266	-	40,266	5,177
Football		5,660	-	5,660	5,642
Sundry		-	-	-	238,994
India Gardens Project		-	6,242	6,242	46,452
Winterwonderland		-	-	-	68,607
Volleyball		4,250	-	4,250	1,310
Badminton		1,340	-	1,340	-
Total		<u>1,926,677</u>	<u>6,242</u>	<u>1,932,919</u>	<u>1,080,585</u>
NET INCOME/(EXPENDITURE)		(730,498)	515,254	(215,244)	171,762
Transfers between funds	14	<u>562,123</u>	<u>(562,123)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(168,375)	(46,869)	(215,244)	171,762
RECONCILIATION OF FUNDS					
Total funds brought forward		4,264,108	504,829	4,768,937	4,597,175
TOTAL FUNDS CARRIED FORWARD		<u><u>4,095,733</u></u>	<u><u>457,960</u></u>	<u><u>4,553,693</u></u>	<u><u>4,768,937</u></u>

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31/12/23 Total funds £	31/12/22 Total funds £
FIXED ASSETS					
Tangible assets	10	2,241,277	-	2,241,277	2,824,698
CURRENT ASSETS					
Debtors	11	219,141	-	219,141	113,756
Investments	12	800,000	-	800,000	800,000
Cash at bank and in hand		1,053,445	457,960	1,511,405	1,191,438
		<u>2,072,586</u>	<u>457,960</u>	<u>2,530,546</u>	<u>2,105,194</u>
CREDITORS					
Amounts falling due within one year	13	(218,130)	-	(218,130)	(160,955)
		<u>1,854,456</u>	<u>457,960</u>	<u>2,312,416</u>	<u>1,944,239</u>
NET CURRENT ASSETS					
		<u>1,854,456</u>	<u>457,960</u>	<u>2,312,416</u>	<u>1,944,239</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>4,095,733</u>	<u>457,960</u>	<u>4,553,693</u>	<u>4,768,937</u>
NET ASSETS					
		<u>4,095,733</u>	<u>457,960</u>	<u>4,553,693</u>	<u>4,768,937</u>
FUNDS	14				
Unrestricted funds:					
General fund				4,095,733	4,264,108
Restricted funds:					
India Gardens Project				457,960	504,829
TOTAL FUNDS				<u>4,553,693</u>	<u>4,768,937</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2024 and were signed on its behalf by:

Mr Rajesh Govind Jiwani - Trustee

Mr Arvin Lalji Assani - Treasurer

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	31/12/23 £	31/12/22 £
Cash flows from operating activities			
Cash generated from operations	1	1,264,049	146,977
Net cash provided by operating activities		<u>1,264,049</u>	<u>146,977</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(696,616)	(14,160)
Impact of impaired tangible fixed assets		(271,530)	-
Interest received		24,064	2,258
Net cash used in investing activities		<u>(944,082)</u>	<u>(11,902)</u>
Change in cash and cash equivalents in the reporting period		<u>319,967</u>	<u>135,075</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,191,438</u>	<u>1,056,363</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,511,405</u></u>	<u><u>1,191,438</u></u>

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/23 £	31/12/22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(215,244)	171,762
Adjustments for:		
Depreciation charges	43,061	46,927
Interest received	(24,064)	(2,258)
Impaired assets not affecting cash flow	1,508,506	-
Increase in debtors	(105,384)	(135,438)
Increase in creditors	57,174	65,984
Net cash provided by operations	<u>1,264,049</u>	<u>146,977</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank and in hand	<u>1,191,438</u>	<u>319,967</u>	<u>1,511,405</u>
	<u>1,191,438</u>	<u>319,967</u>	<u>1,511,405</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>800,000</u>	<u>-</u>	<u>800,000</u>
	<u>800,000</u>	<u>-</u>	<u>800,000</u>
Total	<u>1,991,438</u>	<u>319,967</u>	<u>2,311,405</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity .

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support Costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Investment properties held for sale are classified as current assets.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. The cost of raising and administering such funds are charged against the specific fund.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31/12/23	31/12/22
	£	£
Donations	32,711	267,111
Gift aid	50,002	59,033
Donated services and facilities	134,493	-
	<u>217,206</u>	<u>326,144</u>

3. INVESTMENT INCOME

	31/12/23	31/12/22
	£	£
Rents received	-	29,001
Deposit account interest	24,064	2,258
	<u>24,064</u>	<u>31,259</u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23 £	31.12.22 £
Events related activities	954,910	745,838
	<u>745,838</u>	<u>745,838</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Navratri	206,745	9,952	216,697
Annual Mela	75,592	-	75,592
Education	70,552	45,870	116,422
Hall & Facilities	1,282,154	125,367	1,407,521
Cricket	58,929	-	58,929
Mehfil, Holi & Adventures	40,266	-	40,266
Football	5,660	-	5,660
India Gardens Project	6,242	-	6,242
Volleyball	4,250	-	4,250
Badminton	1,340	-	1,340
	<u>1,751,730</u>	<u>181,189</u>	<u>1,932,919</u>

Included in charitable activities costs attributed to the Hall and facilities is an impairment amount of £1,508,506 and cumulative depreciation written off of £ 271,530 attributed to the demolition of the old buildings to clear the site for the India Gardens Project.

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Navratri	-	9,952	-	9,952
Education	45,870	-	-	45,870
Hall & Facilities	73,170	3,245	48,952	125,367
	<u>119,040</u>	<u>13,197</u>	<u>48,952</u>	<u>181,189</u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023****6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

Finance

	Navratri	Hall & Facilities	31/12/23 Total activities	31/12/22 Total activities
	£	£	£	£
Postage and stationery	-	3,055	3,055	-
Bank charges	9,952	190	10,142	3,463
	<u>9,952</u>	<u>3,245</u>	<u>13,197</u>	<u>3,463</u>

Governance costs

	31/12/23 Hall & Facilities	31/12/22 Total activities
	£	£
Auditors' remuneration	4,800	4,800
Legal costs	1,091	1,000
Depreciation of tangible fixed assets	43,061	46,927
	<u>48,952</u>	<u>52,727</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

8. STAFF COSTS

	31/12/23 £	31/12/22 £
Wages and salaries	87,953	57,018
	<u>87,953</u>	<u>57,018</u>

The average monthly number of employees during the year was as follows:

	31/12/23	31/12/22
Teaching staff (all part time)	23	25
	<u>23</u>	<u>25</u>

No employees received emoluments in excess of £60,000.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	326,144	-	326,144
Charitable activities			
Navratri	230,798	-	230,798
Annual Mela	182,258	-	182,258
Education	99,995	-	99,995
Hall & Facilities	33,710	-	33,710
Cricket	73,231	-	73,231
Mehfil, Holi & Adventures	46,889	-	46,889
Football	6,274	-	6,274
India Gardens Project	-	149,106	149,106
Winterwonderland	70,583	-	70,583
Volleyball	2,100	-	2,100
Investment income	31,259	-	31,259
Total	1,103,241	149,106	1,252,347
EXPENDITURE ON			
Charitable activities			
Navratri	175,248	-	175,248
Annual Mela	153,906	-	153,906
Education	102,905	-	102,905
Hall & Facilities	226,416	-	226,416
Cricket	55,928	-	55,928
Mehfil, Holi & Adventures	5,177	-	5,177
Football	5,642	-	5,642
Sundry	238,994	-	238,994
India Gardens Project	-	46,452	46,452
Winterwonderland	68,607	-	68,607
Volleyball	1,310	-	1,310
Total	1,034,133	46,452	1,080,585
NET INCOME	69,108	102,654	171,762
RECONCILIATION OF FUNDS			
Total funds brought forward	4,195,000	402,175	4,597,175
TOTAL FUNDS CARRIED FORWARD	4,264,108	504,829	4,768,937

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2023	2,283,506	718,099	129,794
Additions	-	696,616	-
Impairments	(1,508,506)	-	-
At 31 December 2023	775,000	1,414,715	129,794
DEPRECIATION			
At 1 January 2023	241,360	-	71,943
Charge for year	30,170	-	11,570
Eliminated on disposal	(271,530)	-	-
At 31 December 2023	-	-	83,513
NET BOOK VALUE			
At 31 December 2023	775,000	1,414,715	46,281
At 31 December 2022	2,042,146	718,099	57,851
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023	83,284	25,774	3,240,457
Additions	-	-	696,616
Impairments	-	-	(1,508,506)
At 31 December 2023	83,284	25,774	2,428,567
DEPRECIATION			
At 1 January 2023	78,271	24,185	415,759
Charge for year	1,003	318	43,061
Eliminated on disposal	-	-	(271,530)
At 31 December 2023	79,274	24,503	187,290
NET BOOK VALUE			
At 31 December 2023	4,010	1,271	2,241,277
At 31 December 2022	5,013	1,589	2,824,698

Included in cost or valuation of land and buildings is freehold land of £775,000 (2022 - £775,000) which is not depreciated.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. TANGIBLE FIXED ASSETS - continued

The freehold land and buildings included above were recognised using a previous UK GAAP valuation as a deemed cost on transition to SORP (FRS 102). These assets are being depreciated from their valuation date of 1 January 2015 and have a net book value of £775,000 (2022 - £2,042,146). The historic cost equivalent of these assets is £2,202,800. During the year the buildings were demolished to allow the construction of the new buildings. The net building value of £1,508,506 has therefore been fully impaired in the current year and the £271,530 of the corresponding cumulative depreciation has also been eliminated.

Freehold land and buildings were subject to an independent, professional valuation on 1 March 2020. The valuation was undertaken by Anderson Wilde & Harris Chartered Surveyors - RICS on the Freehold with full vacant possession basis. If the Trustees were to adopt a revaluation model for freehold land and buildings, the value indicated is £775,000.

Improvement costs are attributed to planning and consultancy costs incurred towards the extension of the Notholt Centre and capitalised at the year end date.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/23	31/12/22
	£	£
Trade debtors	141,009	28,748
Other debtors	51,408	66,874
Prepayments and accrued income	26,724	18,134
	<u>219,141</u>	<u>113,756</u>

The Emphasis of matter on the financial statements arises from our inability to obtain sufficient appropriate evidence to conclusively confirm the other debtor balances and subsequent recoverability of some of these balances.

Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

12. CURRENT ASSET INVESTMENTS

	31/12/23	31/12/22
	£	£
Other	<u>800,000</u>	<u>800,000</u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/23 £	31/12/22 £
Trade creditors	750	750
Other creditors	217,380	160,205
	<u>218,130</u>	<u>160,955</u>

14. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	4,264,108	(730,498)	562,123	4,095,733
Restricted funds				
India Gardens Project	504,829	515,254	(562,123)	457,960
TOTAL FUNDS	<u>4,768,937</u>	<u>(215,244)</u>	<u>-</u>	<u>4,553,693</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,196,179	(1,926,677)	(730,498)
Restricted funds			
India Gardens Project	521,496	(6,242)	515,254
TOTAL FUNDS	<u>1,717,675</u>	<u>(1,932,919)</u>	<u>(215,244)</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	4,195,000	69,108	4,264,108
Restricted funds			
India Gardens Project	402,175	102,654	504,829
TOTAL FUNDS	<u>4,597,175</u>	<u>171,762</u>	<u>4,768,937</u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,103,241	(1,034,133)	69,108
Restricted funds			
India Gardens Project	149,106	(46,452)	102,654
TOTAL FUNDS	<u>1,252,347</u>	<u>(1,080,585)</u>	<u>171,762</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	4,195,000	(661,390)	562,123	4,095,733
Restricted funds				
India Gardens Project	402,175	617,908	(562,123)	457,960
TOTAL FUNDS	<u>4,597,175</u>	<u>(43,482)</u>	<u>-</u>	<u>4,553,693</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,299,420	(2,960,810)	(661,390)
Restricted funds			
India Gardens Project	670,602	(52,694)	617,908
TOTAL FUNDS	<u>2,970,022</u>	<u>(3,013,504)</u>	<u>(43,482)</u>

15. RELATED PARTY DISCLOSURES

The Charity had significant transactions related to provision of services with Vital Concept Ltd, connected to the General Secretary Ravi Varsani for £50,510 (2022: £79,801) during the year.

The Charity also processed applications worth £420,000 for construction work related to the India Garden Project to SKLPC Construction Limited for the financial year.

Accounts

**TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report with the financial statements of the Charity for the year ended 31st December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Board of Trustees are satisfied with the performance of the Shree Kutch Leva Patel Community (UK), hereinafter referred to as SKLPC (UK) during the year and the position at 31st December 2022. The Trustees consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of SKLPC (UK) are:

- a) The advancement of Hindu religion, tradition and culture in particular among the Hindu community in the United Kingdom usually referred to as the Shree Kutch Leva Patel Community, which originates from Kutch, Gujarat State in India;
- b) The relief of poverty, sickness, and distress among the Shree Kutch Leva Patel Community;
- c) The advancement of education among children and adults of SKLPC (UK); and
- d) The provision of assistance in providing facilities for recreation and other leisure time occupations, in particular of the Shree Kutch Leva Patel Community who, have a need for such facilities by reason of their youth, age, infirmity or disablement, poverty and economic circumstances, in the interests of social welfare and with the object of improving their condition of life.

The aims of the Charity are reflected in its Mission Statement as being "To enhance the quality of life through education, cultural, social and sports events and instil values that will benefit society".

Significant activities

The Charity carries out a number of activities that contribute to the achievement of the stated objectives and are listed under Achievements and Performance.

The strategies employed to assist the Charity to meet these objectives include the following:

- 1 To review services to ensure members' needs are met in providing suitable facilities for education, community activities and cohesion
- 2 To ensure continuance of a close working relationship between the Board of Trustees and Charity members
- 3 To promote innovative fundraising plans to inspire new members, whilst retaining existing ones
- 4 To utilise funding in improving current facilities together with providing extra support and equipment for educational, sports and cultural activities

Public benefit

In setting out the objectives and planning the activities, the Trustees' have given careful consideration to complying with the duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

With public benefit in mind the Charity provides appropriate communal facilities for recreational, social, sports, education and cultural activities as well as meetings, so as to further the welfare within SKLPC (UK).

Volunteers

SKLPC (UK) depends heavily upon the continuing support of volunteers in the running of the Charity. Without this dedication the Charity would find it challenging to achieve the stated objectives through the running of various activities and cultural programmes. Volunteers spent thousands of hours towards advancing the ideals of the Charity.

We wish to thank our volunteers for their devoted contribution and we look forward to this continuous support in the future.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

Ongoing charitable activities

Due to the ongoing global health concerns due to COVID-19 and subsequent regulations and guidelines around gatherings and social distancing measures, the Charity's ongoing events were severely impacted during the course of the previous year. During 2022 the Charity celebrated 50 years of being established and the Golden Jubilee Events team managed the various events planned, incorporating Navratri and Golden Utsav to great success.

Death of Queen Elizabeth II - Her Majesty Queen Elizabeth II died on 8 September 2022. The whole country mourned for its longest serving monarch. She died at her residence in Balmoral and was flown back to London, landing at Northolt RAF base. The whole country came together at this time and wished to pay their respects in any way they could, many flocked to Northolt as her Majesty's cortège drove from Northolt to London, the grounds at India Gardens were opened to the entire community, enabling many to park and line the route of the cortège.

Mela 2022 - The Golden Utsav was planned to take place on 18 September 2022, however due to the death of the Queen, the Charity joined the country in mourning her death and thus the Golden Utsav was postponed.

The Golden Utsav took place on 25th September 2022, this took the form of the annual Mela but on a much larger scale, incorporating a procession around India Gardens, involving members of the various villages associations that form part of our member community as well as other well-wishing organisations affiliated to the Charity, a music festival village attracting many younger members of the community, many performances from members of the Charity, finishing with many affiliated temples participating in a traditional prayer and raas (dance) event.

Navratri 2022 - During 2022 the Navratri festival, which is a Hindu religious dance festival, was held in person for the first time since the COVID-19 pandemic, all COVID-19 restrictions had been removed by this time and the Charity experienced attendance was at pre-COVID-19 levels.

Winter Wonderland 2022 - Our first Winter Wonderland was held on a 10th December 2022. It was a fun filled family day incorporating Ice Skating, Fun Fair, Santa's Grotto, Pantomime, Food Stalls, Live Entertainment, Arts & Crafts, Craft Market & Grand Finale Laser Light Show. This really was an event aimed out our younger members, with lots of entertainment for our youth members in a safe and secure environment which families were able to enjoy without the crowds that they would experience at much larger commercial events at Christmas time.

We engaged with lots of new volunteers who in the spirit of Christmas wanted to give something back to their community.

The Men's English Football team added a twist to events by going through to the quarterfinals of the FIFA world cup and faced France in the evening. We couldn't let our families miss out on what could have been a momentous occasion and aired the game live on a big screen in our field. A real nail biter but it was not to be!

Saturday School - This is one of the core activities of the Charity. The School is run every Saturday during term time and moved to a new location at Avanti House Secondary School in September 2020. The School has over 300 students, 30 part time teachers and over 40 volunteers who selflessly dedicate several thousand hours collectively. Gujarati, Maths, English, Hinduism, Sanskrit, French and Coding is taught from the age of three and a half through to GCSE level. The School has published a series of workbooks, called Learn Gujarati. The workbooks have been sold all over the world and many other Gujarati schools are purchasing these workbooks for use in their schools.

Culture is promoted by teaching Bollywood dance, Tabla and Bharatanatyam. Tabla and Bharatanatyam are examined by external bodies and Bollywood dance students have the opportunity to perform on stage at our annual Mela.

SKLPC Cricket Club - The club consists of five senior teams and a juniors academy which runs cricket training and matches from ages 8 up to 17. Both the seniors and juniors have a professional coach, as well as a number of members holding ECB Level 2 coaching certificates and dedicate their own time training juniors.

The club continues to hold Clubmark accreditation, a primary requirement for participating in both the seniors and junior Middlesex County Leagues. The accreditation means that the clubs' organizational structure, processes, documentation, committee qualifications and all children's safety protocols follow the requirements as set by the English Cricket Board (ECB)

The senior teams participate in the Middlesex County Cricket Leagues on Saturday, and the Middlesex Development League (MDL) on Sunday's. The juniors participate within the Middlesex Juniors Cricket League.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The club continues to run the 'ECB Allstars' program, which promotes cricket to children ages 6 to 8, as an introduction to cricket at grassroots level. Allstars' cricket has been successful run over the past 3 years, which approx. 40 children signing up each year. This program is another pathway in recruiting children to join the club and enjoy their passion for cricket.

Junior Funday and Corporate Day events are held annually during the summer months.

Each year, the club looks to increase the number of ECB Level 2 qualified coaches, with the target of sending at least 2/3 members on the respective courses. The club currently has 15 ECB Level 2 qualified coaches - one of the highest in the Middlesex County region, and well above the requirements for Clubmark (currently stands at a requirement of 4 coaches).

For 2024 (and beyond), the clubs objectives aim to:

- Continue the recruitment drive for increasing the juniors academy.
- Introduce girls / ladies' cricket for the community.
- Continue with the Allstars' program.
- Ensure a pathway is available for the juniors talent towards senior cricket, aim to have 6-8 juniors breaking into the senior sides each year.
- Ensure financial stability by being self-funded, meaning less pressure placed on the parent organization (i.e. SKLPC UK)
- Provide facilities that will allow the senior cricketers to be successful in the respective leagues, and ensure the juniors have the best facilities to better their cricketing ability.

Football - On 3 July 2022, the Charity held its first football tournament since the COVID-19 pandemic, the tournament was well received by those participating. The next football tournament and funday has already been planned and will take place on 2 July 2023.

Volleyball - The first Volleyball tournament for many years was held on Saturday 19th November 2022 at Shree Swaminarayan Mandir Kingsbury. The event was a resounding success and enjoyed by all that participated and spectated.

8 team participated, with Masters A being the winners. Cardiff A were the runners up for 2022.

We plan this to continue annually with the SKLPC 2023 Volleyball Tournament to be hosted on Saturday 30th September 2023.

Badminton - The SKLPC(UK) badminton league was formed in 2022 to give an opportunity to all members of the Charity to come together and compete and participate against each other whether they are a team of friends, a club, or Gaams.

In 2022 we started with 5 men's teams. From 2023, we are pleased to inform that we have eight mens' teams consisting of 70 players, and three ladies teams consisting of 30 players. Although there are not enough youth players to form teams yet, the amount of interest continues to increase, two of our female youth players currently play in our ladies teams.

We have plans to start a mixed doubles category in 2023, we also intend to expand to coaching under 16's who will hopefully represent SKLPC Badminton at the County Leagues in the future.

A one day tournament is planned for 17 September 2023 with numerous categories in which players will be able to compete.

Adventures - In June 2022, 43 trekkers climbed mount Snowden in aid of the India Gardens project, the challenge raised over £7k and generated a profit contribution towards the project of over £3k.

In August 2022, 18 trekkers climbed Mount Kilimanjaro, the tallest in Africa in aid of the India Gardens project and raised over £25k.

A longstanding member of the committee and his two teenage daughters (aged 12 and 15) also independently challenged themselves to climb Mount Kilimanjaro, our brave, strong and adventurous young members achieved the summit and the three of them raised over £6k for the India Gardens project.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Centre Management - This subcommittee is responsible for the management and running of the Hendon and Northolt Centres, including maintenance and repair works and managing the hiring of the premises for community events. Since August 2014, Hendon Centre has been hired out to a nursery generating income. It had only been possible to hire out the Northolt Centre a few times in 2021 due to the COVID-19 pandemic. During the 2022, bookings for the centre increased but had not recovered to pre-pandemic levels. The Centre Management subcommittee dedicated several hundred voluntary hours to manage the two centres throughout the year.

INDIA GARDENS PROJECT - Planning approval was granted in October 2018 to redevelop SKLPC's existing sports, recreation and community facility at India Gardens, West End Road, Northolt as reported in previous years. The enhancements will provide modern facilities to support the continued use of the site primarily for sport, recreation and other community uses.

The project will deliver wider benefits to SKLPC, with a "community centre" acting as a base for both formal and informal occasions for the wider community with modern facilities at a welcoming location for local clubs, schools and neighbours. There is a clear social and well-being benefit in having a place demonstrably recognised as a "centre" for the Community, bringing people together at different times of day, week and year.

Details of a proposed Section 106 legal agreement with Ealing Council drafted and reviewed with external legal advisors was also presented to members at the 2021 AGM for consideration. Members voted by a majority to authorize the Trustees to sign the agreement on behalf of the Charity. The agreement was duly signed by the Trustees and fully executed by Ealing Council on 21st July 2021. As such, the planning approval granted in October 2018 became unconditional and valid for a period of three years.

In June 2022, there was a change in the team leading the India Gardens project and a different approach has been taken in respect of the progression of the project. The team now leading the India Gardens project has previously been extensively involved in the process of obtaining planning permission and has previously worked with the appointed Consultants including architects, structural, mechanical and electrical engineers. The team acknowledges that the impact of inflationary increases notably emanating from government action, COVID-19 and Brexit has driven up the likely costs of the project, with that in mind, the team has engaged with Consultants and the local council to revise the design of the project, resulting in cost-savings both during the course of the build and relating to the ongoing running costs of the new centre.

The team continue to work on revised full construction drawings which will be completed in the coming weeks following the revisions to the design as approved by Ealing Council. The full construction drawings will then be used to obtain revised build costs from various construction companies with extensive experience in such large projects. The full construction drawings will also be used to obtain package tenders relating to different aspects of the build in order that the pros and cons of a full management build contract being granted vs package build contracts being granted can be considered by the team and ultimately the Management Committee.

During 2022, an application was made to HMRC with details of the new centre, details of the conditions contained within the Section 106 legal agreement with Ealing Council agreed on 21st July 2021 and an explanation of how the centre was proposed to be used and managed in line with conditions contained within the section 106 agreement. On 5 October 2022, HMRC confirmed that based on the information provided zero-rating would apply for VAT purposes, resulting in build costs not being subject to VAT, any VAT incurred can be recovered from HMRC.

On 25 February 2023, the members of the Charity attended an Extra Ordinary General Meeting and passed a resolution to sell the Centre at Hendon.

On 3 March 2023, documents were signed by UK Power Networks relating to the moving of the existing sub-station to the West End Road boundary of the site.

An extensive funding raise drive for the India Gardens project has taken place since June 2022 headed by the new President and supported by various members of the Committee and Trust Board, many meetings have taken place with esteemed members of the Charity, affiliated organisations and distinguished members of the community. During 2022 further cash donations, pledges and pledges in kind have also been received. With the previous cash funds raised, pledged and pledges in kind and the estimated value of the sale of Hendon Hall equate to a sum of £8,650,000 that can cover the build cost of the India Gardens in a phased build approach.

The management committee feel that the sums committed by donors are at a level where the build work should commence, with the donations being sufficient to complete the initial phase of building a water tight structure.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

During May 2023 the religious ceremonies that according to our culture should take place when one commencing a new building project have taken place with many of our esteemed donors, distinguished guests and members being in attendance at these ceremonies.

The management committee have agreed, that for commercial reasons the building project will be managed by a newly formed corporate subsidiary of the Charity. This company has been incorporated and has been registered with HMRC.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the Charity are currently by way of Navratri, Annual Mela, and general donations. Donations for the IG project, comprise the primary incoming cash flows.

The Trustees' investment powers are covered by the Charity's governing document and allow the Trustees to invest surplus funds to generate income with which to fund future activities.

The Trustees' investment policy is to aim for safety commensurate with immediate and planned spending requirements and given the current uncertainties in the financial markets, the Trustees consider it appropriate to be holding funds in deposit accounts where they achieve a steady return.

Reserves policy

Unrestricted Funds

Unrestricted Funds are required:

- a) To provide funds which can be designated to specific projects at short notice;
- b) To cover fluctuations in income and unplanned expenditure.

The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) To avoid the necessity of realising fixed assets held for the Charity's use;
- b) To cover one year's direct charitable expenditure.

As at 31st December 2022, unrestricted net reserves stood at £1,439,410 (2021: £598,019). The level of reserves is monitored and reviewed by the Trustees twice a year.

Funds collected for the IG project amounted to £504,829 as at 31st December 2022 (2021 £401,974). These are shown within restricted funds to be utilised specifically towards expenditure for the IG Project.

Going concern

The Management Committee is confident that the Charity has adequate reserves to meet its financial requirements for the next 12 months and beyond.

Financial Performance

Review of financial position

The financial statements are set out on pages **12 to 27**. The financial statements have been prepared as per the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102). As stated in the introduction to this report, the Trustees consider the financial performance by the Charity during the year to have been satisfactory.

The Statement of Financial Activities shows net incoming resources for the year of revenue nature of £171,762 (2021: £68,278). Net assets at the year end stand at £4,264,108.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

FUTURE PLANS

The main focus over the next 3 to 5 years is:

- a) Fund raising for the construction of a fit for purpose new sports and community centre
- b) Building stronger relationships and links with our members, affiliated organisations and associated organisations through the extensive use of social media tools
- c) Building on current corporate engagement programmes and expanding to cover professionals in order to enable the Charity to fund further projects and programmes

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a Trust Deed, and constitutes an unincorporated Charity.

The SKLPC (UK) was created and constitution adopted on 1st November 1990 as amended 19th May 2018. The Charity is an unincorporated association governed by a Trust Deed. Eligibility for the membership of the Charity and the membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the Charity or in its investment powers, other than those imposed by general charity law.

The operations of the Charity are administered by a governing body of unpaid members, acting as Trustees and Management Committee. The President serves as the Chief Executive Officer responsible to the Trustees for the overall management of the Charity and for ensuring that all policies are carried out. The structure of the Charity is built on democratic values but with safeguards for continuity and stability. The Charity is registered with the UK Charity Commission under Charity number 1001623.

Recruitment and appointment of new trustees

The Board of Trustees consist of nine persons, who are elected at the Annual General Meeting of SKLPC (UK) by a simple majority and hold office for a term of six consecutive years and thereafter are subject to re-election. During the year a resolution was passed by the Trustees wherein any five current Trustees from time to time are authorised to execute all documents with the effect that any document executed has the same effect as if executed by all of the Trustees of the Charity.

Organisational structure

Various activities are run by SKLPC (UK) which in turn are managed through a sub-committee structure on a day-to-day basis, to enhance the organisational structure, operational efficiency and risk management framework. The sub-committees include IG Project, Saturday School, Navratri, Mela, Winter wonderland, Cricket Club, Centre Management, Football / Funday, Volleyball, Badminton, Information Technology and Health and Safety and Events. Each sub-committee has a lead appointed by the Management Committee who is responsible for providing reports and updates including at monthly Management Committee meetings.

Decision making

The Management Committee and Trustees endeavor to meet at least once a month to lead, direct and govern all charitable activities and projects. A convenor is appointed by the Management Committee for each of the sub-committees for the year along with Assistant Convenors, to support co-ordination of activities across wider team members, manage key personnel risk and facilitate continuity in support. Sub-committee convenors attend Management Committee meetings as required to report on their activities, present budgets for approval or to discuss any matters relating to their activities that affect other sub-committees.

Convenors do not have any authority to spend over their approved budget. Prior approval by the Management Committee is required for any subsequent budgetary amendments. After each event or at the end of the financial year as appropriate, convenors are responsible for producing and presenting a report with full explanation of variances between budget and actual by nature over or under 10% to the Management Committee.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new Trustees

All new Trustees are inducted as follows:

1. Copy of the SKLPC (UK) constitution is discussed by the Board of Trustees with new Trustees including obligation and scope;
2. Guidance is provided to new Trustees on appropriate reading material such as "Becoming a Trustee" on www.direct.gov.uk and Trustee Responsibilities under the operational guidance section on the U.K. Charity Commission website;
3. Ongoing review of appropriate training courses are highlighted to all Trustees to book themselves on.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

Risk management

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

The Trustees identify the major risks to which the Charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and the finances of the Charity. The Trustees then review any major risks which have been identified and establish systems to mitigate those risks.

The Charity is open to the usual financial risks of any organisation and has introduced controls to minimise these risks, such as approvals being required for payments from bank accounts. Further, the accounts are regularly explained to members of the Charity and are open for member's inspection at any time. In addition to this, the Charity operates a comprehensive annual planning and budgeting process which is approved by the Management Committee.

The Charity is satisfied that systems are in place to mitigate exposure to the major risks which have been so identified and reviewed.

Detailed financial monitoring takes place monthly and is carried out by the Treasury Team. On a monthly basis, administrative and financial reports are presented to the management committee.

The table below is a summary of the key risks facing the Charity, their impact on the Charity and the steps taken to manage these risks:

<u>Risk</u>	<u>Impact</u>	<u>Mitigation plan</u>
Not achieving budgeted levels of income to meet expenditure and build reserves.	Insufficient funding for operational activities and future projects; Curtailed operations.	- Rigorous budgeting process and revision as required;- Regular financial reporting to Trustees and Management Committee;- Expansion of activities to generate further income.
Inadequate internal systems and controls.	Inefficiency in running operations; Susceptibility to error or fraud; No clear lines of responsibility and reporting.	- Internal audit function with periodic reporting to Trustees;- Financial procedures manual in place with periodic review and revision;
Non-compliance with legal and statutory regulations.	Financial and legal implications which may impact continued operation.	- Regular review of compliance through Trustees, Management Committee and Sub-committee;- Obtaining professional advice as appropriate.
IG Project risk	IG Project could impact the current activities of the Charity	A special IG Committee has been set up, which reports to the Management Committee at least monthly. Adequate controls are in place to continuously review project viability.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1001623

Principal address

West End Road

Northolt

Middlesex

UB5 6RE

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022****Trustees**

The name of the Chief Executive Officer and other senior member(s) involved in the management of the Charity:

Mr Velji Parbat Vekaria (resigned 11 June 2022)	President
Mr Mavji Dhanji Jadv Vekaria (appointed 11 June 2022)	
Mr Kanji Parbat Hirani (resigned 11 June 2022)	Vice President
Mr Premji Harji Varsani (appointed 11 June 2022)	
Mr Suryakant V Varsani (resigned 11 June 2022)	General Secretary
Mr Ravi Dhanji Varsani (appointed 11 June 2022)	
Mr Pravin Kanji Khimani (resigned 11 June 2022)	Secretary
Mrs Meera Varsani (appointed 11 June 2022)	
Mrs Anita Mukesh Halai (resigned 11 June 2022)	Assistant Secretary
Ms Tina Shivji Jesani (appointed 11 June 2022)	
Mrs Anita Vinod Kerai (resigned 11 June 2022)	Assistant Secretary
Mr Rajesh Khimji Vekaria (resigned 11 June 2022)	Treasurer
Mr Arvin Lalji Assani (appointed 11 June 2022)	
Mrs Preety kishor Bhudia (resigned 11 June 2022)	Assistant Treasurer
Mr Chandrakant Varsani (appointed 11 June 2022)	
Mrs Dipti Madhaparia (resigned 11 June 2022)	Assistant Treasurer
Mr Lalji Shamji Vishram Halai (appointed 11 June 2022)	
Ms Naina Varsani (resigned 11 June 2022)	Assistant Treasurer
Mr Suresh Nathalal Hirani (resigned 11 June 2022)	Internal Auditor

The Board of Trustees of the Charity as at the year ended 31st December 2021 and at the date of approval of the accounts were:

Resigned on 11 June 2022

Mr Valji Manji Hirani	Mr Shivlal Hirji Patel	Mr Vinod Harji Halai
Mr Premji Harji Varsani	Mr Mahesh Valji Pindoria	Mr Laxman Lalji Murji
Dr Sunil Kishore Bhudia	Mr Meghji Mulji Savji	Mr Kalyan Ravji Patel

Appointed on 11 June 2022

Mr Rajesh Govind Jiواني	Mr Jitendra Jadv Halai	Mr Jayesh Hirji Hirani
Mr Samji Shivji Dabasiya	Mr Narshi Bhoja	Mr Dipak Ratna Hirani
Mr Prakash Devraj Halara	Mr Vinod Khimji Gajparia	

The Management Committee & Sub Committee members were:

Management Committee members

Dhirendra Ramji Vekaria (until 11 June 2022)	Vijaykumar Vishram Hirani	Naran Bhimji Pindoria
Raksha Ramnik Jina	Kishore Dhanji Nardani	Premji Lalji Jagani
Rahul Ramnik Jina (until 11 June 2022)	Naeshma Hiten Hirani (until 11 June 2022)	Kanti Vishram Pindoria
Suresh Laxman Dabasia	Lalji Shamji Gorasia	Umesh Premji Patel
Hiralal Lalji Patel (until 11 June 2022)	Sanjay Valji Kerai (until 11 June 2022)	Tarun Shamji Khimani
Nisha Sunil Bhudia (until 11 June 2022)	Valji Vishram Varsani	
Govind Lalji Kerai (until 11 June 2022)	Kalyan Premji Pindoria	
Nanji Velji Bhudia	Veenay Ravji Vekaria	
Prakash Ravji Halai (until 11 June 2022)	Ashwin Hirji Siyani	
Ravji Mulji Hirani	Chandrakant Devshi Halai	

Appointed 11 June 2022

Sachin Naran Meghani	Deepesh Hirani	Jeetendra Samji Kanji
Neera Mohan Hirani	Harein Bhimji Mayani	
Bhavna Khetani	Kanji Samji Vekaria	
Vinod Bhandari	Laxmikant Hirani	
Dinesh Dhanji Vekaria	Harish Ramji Hirani	
Hansa Hirani	Naeshma Hirani	

Patron of SKLPC

Mr Shashikant Karsandas Vekaria

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Sub Committee Convenors

India Gardens Project	Mavji Dhanji Vekaria
Football	Rajesh Madha
Saturday School	Jeetendra Dhanji Vaghjiani
Cricket Club	Rajni Ravji Hirani
Navratri	Raksha Ramnik Jina
Mela	Kiran Pindoria
Centre Management	Sachin Naran Meghani
Winter Wonderland	Chandra Varsani
Holi	Praful Vaghjiani
Adventures	Laxmikant Hirani
Health and Safety	Bhavna Khetani
Badminton	Nilesh Khimani
Volleyball	Vijay Hirani

Auditors

CKRD Accountants Ltd - Statutory Auditors
194 Honeypot Lane
Stanmore
HA7 1EE

Solicitors

Gandecha & Pau, 508 Kingsbury Road, London, NW9 9HE

Bankers

Lloyds Bank Plc	Bank of India
1 Walm Lane	714 - 716 Kenton Road
Willesden Green Branch	Harrow
Willesden Green	Middlesex
London, NW2 5SN	HA3 9QX

Approved by order of the board of trustees on 30 October 2023 and signed on its behalf by:



.....
Mr Rajesh Govind Jiواني - Trustee

**TRUSTEES' RESPONSIBILITY STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Opinion

We have audited the financial statements of Shree Kutch Leva Patel Community (UK) (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of the Trustees and management committee, those charged with governance around actual and potential litigation and claims.
- Enquiry of committee members involved in the accounting and compliance functions to identify any instances of non-compliance with laws and regulations.
- We reviewed minutes of meetings of those charged with governance.
- We reviewed financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations.
- We audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of any significant transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



CKRD Accountants Ltd - Statutory Auditors
194 Honeypot Lane
HA7 1EE

Date: .31 October 2023

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	326,144	-	326,144	107,959
Charitable activities					
Navratri	4	230,798	-	230,798	-
Annual Mela		182,258	-	182,258	-
Education		99,995	-	99,995	80,862
Hall & Facilities		33,710	-	33,710	1,400
Cricket		73,231	-	73,231	67,258
Mehfil, Holi & Adventures		46,889	-	46,889	-
Football		6,274	-	6,274	-
India Gardens Project		-	149,106	149,106	61,033
Winterwonderland		70,583	-	70,583	-
Volleyball		2,100	-	2,100	-
Investment income	3	31,259	-	31,259	29,246
Total		1,103,241	149,106	1,252,347	347,758
EXPENDITURE ON					
Charitable activities					
Navratri	5	175,248	-	175,248	-
Annual Mela		153,906	-	153,906	2,250
Education		102,905	-	102,905	81,341
Hall & Facilities		226,416	-	226,416	11,131
Cricket		55,928	-	55,928	44,762
Mehfil, Holi & Adventures		5,177	-	5,177	-
Football		5,642	-	5,642	-
Sundry		238,994	-	238,994	139,796
India Gardens Project		-	46,452	46,452	200
Winterwonderland		68,607	-	68,607	-
Volleyball		1,310	-	1,310	-
Total		1,034,133	46,452	1,080,585	279,480
NET INCOME		69,108	102,654	171,762	68,278
RECONCILIATION OF FUNDS					
Total funds brought forward		4,195,000	402,175	4,597,175	4,528,897
TOTAL FUNDS CARRIED FORWARD		4,264,108	504,829	4,768,937	4,597,175

The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)
**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	10	2,824,698	-	2,824,698	2,796,981
Investment property	11	-	-	-	800,000
		<u>2,824,698</u>	<u>-</u>	<u>2,824,698</u>	<u>3,596,981</u>
CURRENT ASSETS					
Debtors	12	113,756	-	113,756	38,802
Investments	13	800,000	-	800,000	-
Cash at bank and in hand		686,609	504,829	1,191,438	1,056,363
		<u>1,600,365</u>	<u>504,829</u>	<u>2,105,194</u>	<u>1,095,165</u>
CREDITORS					
Amounts falling due within one year	14	(160,955)	-	(160,955)	(94,971)
NET CURRENT ASSETS		<u>1,439,410</u>	<u>504,829</u>	<u>1,944,239</u>	<u>1,000,194</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,264,108</u>	<u>504,829</u>	<u>4,768,937</u>	<u>4,597,175</u>
NET ASSETS		<u>4,264,108</u>	<u>504,829</u>	<u>4,768,937</u>	<u>4,597,175</u>
FUNDS	15				
Unrestricted funds:					
General fund				4,264,108	4,195,000
Restricted funds:					
India Gardens Project				504,829	402,175
TOTAL FUNDS				<u>4,768,937</u>	<u>4,597,175</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2023 and were signed on its behalf by:



.....
Mr Raiesh Govind Jiwani - Trustee



.....
Mr Arvin Lalji Assani - Trustee

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	31/12/22 £	31/12/21 £
Cash flows from operating activities			
Cash generated from operations	1	146,977	162,663
Net cash provided by operating activities		146,977	162,663
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,160)	(51,705)
Interest received		2,258	5,374
Net cash used in investing activities		(11,902)	(46,331)
Change in cash and cash equivalents in the reporting period		135,075	116,332
Cash and cash equivalents at the beginning of the reporting period		1,056,363	940,031
Cash and cash equivalents at the end of the reporting period		1,191,438	1,056,363

The notes form part of these financial statements

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/22	31/12/21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	171,762	68,278
Adjustments for:		
Depreciation charges	46,927	35,350
Interest received	(2,258)	(5,374)
(Increase)/decrease in debtors	(135,438)	49,920
Increase in creditors	65,984	14,489
Net cash provided by operations	<u>146,977</u>	<u>162,663</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank and in hand	1,056,363	135,075	1,191,438
	<u>1,056,363</u>	<u>135,075</u>	<u>1,191,438</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	800,000	800,000
	<u>-</u>	<u>800,000</u>	<u>800,000</u>
Total	<u>1,056,363</u>	<u>935,075</u>	<u>1,991,438</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity .

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support Costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Investment properties held for sale are classified as current assets.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. The cost of raising and administering such funds are charged against the specific fund.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31/12/22	31/12/21
	£	£
Donations	267,111	90,905
Gift aid	59,033	15,382
Grants	-	1,672
	<u>326,144</u>	<u>107,959</u>

Grants received, included in the above, are as follows:

	31/12/22	31/12/21
	£	£
CJRS grant	<u>-</u>	<u>1,672</u>

3. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Rents received	29,001	23,872
Deposit account interest	2,258	5,374
	<u>31,259</u>	<u>29,246</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.22	31.12.21
	£	£
Events related activities	745,838	210,553
	<u>745,838</u>	<u>210,553</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Navratri	175,248	-	175,248
Annual Mela	153,906	-	153,906
Education	67,226	35,679	102,905
Hall & Facilities	30,079	196,337	226,416
Cricket	55,928	-	55,928
Mehfil, Holi & Adventures	5,177	-	5,177
Football	5,642	-	5,642
Sundry	238,994	-	238,994
India Gardens Project	46,452	-	46,452
Winterwonderland	68,607	-	68,607
Volleyball	1,310	-	1,310
	<u>848,569</u>	<u>232,016</u>	<u>1,080,585</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Education	35,679	-	-	35,679
Hall & Facilities	140,147	3,463	52,727	196,337
	<u>175,826</u>	<u>3,463</u>	<u>52,727</u>	<u>232,016</u>

Support costs, included in the above, are as follows:

Finance

	31/12/22 Hall & Facilities £	31/12/21 Total activities £
Bank charges	<u>3,463</u>	<u>167</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

6. SUPPORT COSTS - continued
Governance costs

	31/12/22 Hall & Facilities £	31/12/21 Total activities £
Auditors' remuneration	4,800	3,960
Auditors' remuneration for non audit work	-	840
Legal costs	1,000	1,793
Depreciation of tangible fixed assets	46,927	35,350
	<u>52,727</u>	<u>41,943</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. STAFF COSTS

	31/12/22 £	31/12/21 £
Wages and salaries	57,018	60,257
	<u>57,018</u>	<u>60,257</u>

The average monthly number of employees during the year was as follows:

	31/12/22	31/12/21
Teaching staff (all part time)	<u>25</u>	<u>25</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,005	83,954	107,959
Charitable activities			
Education	80,862	-	80,862
Hall & Facilities	1,400	-	1,400
Cricket	67,258	-	67,258
India Gardens Project	-	61,033	61,033
Investment income	29,246	-	29,246
Total	<u>202,771</u>	<u>144,987</u>	<u>347,758</u>

EXPENDITURE ON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Annual Mela	2,250	-	2,250
Education	81,341	-	81,341
Hall & Facilities	11,131	-	11,131
Cricket	44,762	-	44,762
Sundry	55,842	83,954	139,796
India Gardens Project	200	-	200
Total	195,526	83,954	279,480
NET INCOME	7,245	61,033	68,278
RECONCILIATION OF FUNDS			
Total funds brought forward	4,187,755	341,142	4,528,897
TOTAL FUNDS CARRIED FORWARD	4,195,000	402,175	4,597,175

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2022	2,283,506	703,939	129,794
Additions	-	14,160	-
At 31 December 2022	2,283,506	718,099	129,794
DEPRECIATION			
At 1 January 2022	211,190	-	57,047
Charge for year	30,170	-	14,896
At 31 December 2022	241,360	-	71,943
NET BOOK VALUE			
At 31 December 2022	2,042,146	718,099	57,851
At 31 December 2021	2,072,316	703,939	72,747

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	83,284	25,774	3,226,297
Additions	-	-	14,160
At 31 December 2022	83,284	25,774	3,240,457
DEPRECIATION			
At 1 January 2022	76,807	23,788	368,832
Charge for year	1,464	397	46,927
At 31 December 2022	78,271	24,185	415,759
NET BOOK VALUE			
At 31 December 2022	5,013	1,589	2,824,698
At 31 December 2021	6,477	1,986	2,857,465

Included in cost or valuation of land and buildings is freehold land of £775,000 (2021 - £775,000) which is not depreciated.

The freehold land and buildings included above were recognised using a previous UK GAAP valuation as a deemed cost on transition to SORP (FRS 102). These assets are being depreciated from their valuation date of 1 January 2015 and have a net book value of £2,042,146 (2021 - £2,072,316). The historic cost equivalent of these assets is £2,202,800.

Freehold land and buildings were subject to an independent, professional valuation on 1 March 2020. The valuation was undertaken by Anderson Wilde & Harris Chartered Surveyors - RICS on the Freehold with full vacant possession basis. If the Trustees were to adopt a revaluation model for freehold land and buildings, the value indicated is £2,750,000.

Improvement costs are attributed to planning and consultancy costs incurred towards the extension of the Notholt Centre and capitalised at the year end date.

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2022	800,000
Reclassification	(800,000)
At 31 December 2022	-
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	800,000

The investment property has been reclassified as a current asset as it is designated as held for sale.

In the prior year the Investment Property included above were recognised using a fair value assessment by the Trustees. The Investment Property was subject to an independent, professional valuation on 1 March 2020. The valuation was undertaken by Anderson Wilde & Harris Chartered Surveyors - RICS with full vacant possession basis.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. INVESTMENT PROPERTY - continued

At the year end date, the Trustees have reviewed the fair value of the investment property, which has been reclassified as a current asset. There were no changes to the fair value at 31 December 2022.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade debtors	28,748	500
Other debtors	66,874	19,986
Prepayments and accrued income	18,134	18,316
	<u>113,756</u>	<u>38,802</u>

13. CURRENT ASSET INVESTMENTS

	31/12/22	31/12/21
	£	£
Other	<u>800,000</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade creditors	750	201
Other creditors	<u>160,205</u>	<u>94,770</u>
	<u>160,955</u>	<u>94,971</u>

15. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	4,195,000	69,108	4,264,108
Restricted funds			
India Gardens Project	402,175	102,654	504,829
TOTAL FUNDS	<u>4,597,175</u>	<u>171,762</u>	<u>4,768,937</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,103,241	(1,034,133)	69,108
Restricted funds			
India Gardens Project	149,106	(46,452)	102,654
TOTAL FUNDS	<u>1,252,347</u>	<u>(1,080,585)</u>	<u>171,762</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	4,187,755	7,245	4,195,000
Restricted funds			
India Gardens Project	341,142	61,033	402,175
TOTAL FUNDS	<u>4,528,897</u>	<u>68,278</u>	<u>4,597,175</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,771	(195,526)	7,245
Restricted funds			
Bhuj Medical Fund	83,954	(83,954)	-
India Gardens Project	61,033	-	61,033
	<u>144,987</u>	<u>(83,954)</u>	<u>61,033</u>
TOTAL FUNDS	<u>347,758</u>	<u>(279,480)</u>	<u>68,278</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	4,187,755	76,353	4,264,108
Restricted funds			
India Gardens Project	341,142	163,687	504,829
TOTAL FUNDS	<u>4,528,897</u>	<u>240,040</u>	<u>4,768,937</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,306,012	(1,229,659)	76,353
Restricted funds			
Bhuj Medical Fund	83,954	(83,954)	-
India Gardens Project	210,139	(46,452)	163,687
	<u>294,093</u>	<u>(130,406)</u>	<u>163,687</u>
TOTAL FUNDS	<u><u>1,600,105</u></u>	<u><u>(1,360,065)</u></u>	<u><u>240,040</u></u>

16. RELATED PARTY DISCLOSURES

The Charity had significant transactions related to provision of services with Vital Concept Ltd, connected to the Secretary Ravi Varsani for £79,801 during the year.

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

England & Wales - Charity number 1001623

Accounts

**TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report with the financial statements of the Charity for the year ended 31st December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Board of Trustees are satisfied with the performance of the Shree Kutch Leva Patel Community (UK), hereinafter referred to as SKLPC (UK) during the year and the position at 31st December 2021. The Trustees consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of SKLPC (UK) are:

- a) The advancement of Hindu religion, tradition and culture in particular among the Hindu community in the United Kingdom usually referred to as the Shree Kutch Leva Patel Community, which originates from Kutch, Gujarat State in India;
- b) The relief of poverty, sickness, and distress among the Shree Kutch Leva Patel Community;
- c) The advancement of education among children and adults of SKLPC (UK); and
- d) The provision of assistance in providing facilities for recreation and other leisure time occupations, in particular of the Shree Kutch Leva Patel Community who, have a need for such facilities by reason of their youth, age, infirmity or disablement, poverty and economic circumstances, in the interests of social welfare and with the object of improving their condition of life.

The aims of the Charity are reflected in its Mission Statement as being "To enhance the quality of life through education, cultural, social and sports events and instil values that will benefit society".

Significant activities

The Charity carries out a number of activities that contribute to the achievement of the stated objectives and are listed under Achievements and Performance.

The strategies employed to assist the Charity to meet these objectives include the following:

- 1 To review services to ensure members' needs are met in providing suitable facilities for education, community activities and cohesion
- 2 To ensure continuance of a close working relationship between the Board of Trustees and Charity members
- 3 To promote innovative fundraising plans to inspire new members, whilst retaining existing ones
- 4 To utilise funding in improving current facilities together with providing extra support and equipment for educational, sports and cultural activities

Public benefit

In setting out the objectives and planning the activities, the Trustees' have given careful consideration to complying with the duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

With public benefit in mind the Charity provides appropriate communal facilities for recreational, social, sports, education and cultural activities as well as meetings, so as to further the welfare within SKLPC (UK).

Volunteers

SKLPC (UK) depends heavily upon the continuing support of volunteers in the running of the Charity. Without this dedication the Charity would find it challenging to achieve the stated objectives through the running of various activities and cultural programmes. Volunteers spent thousands of hours towards advancing the ideals of the Charity.

We wish to thank our volunteers for their devoted contribution and we look forward to this continuous support in the future.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Ongoing charitable activities

Due to the ongoing global health concerns due to COVID-19 and subsequent regulations and guidelines around gatherings and social distancing measures, the Charity's ongoing events were severely impacted. 2022 sees the Charity celebrate 50 years of being established and it is hoped that this milestone can be fittingly celebrated. A Golden Jubilee Events team has been formed to initiate and manage the various events planned incorporating Navratri and Mela.

A Youth Team has also been established towards the end of 2021, to lead on some of the events planned for 2022. This will also build a pipeline of volunteers to assume leading roles in managing the affairs of the Charity in future years.

Saturday School - This is one of the core activities of the Charity. The School is run every Saturday during term time and moved to a new location at Avanti House Secondary School in September 2020. The School has over 300 students, 30 part time teachers and over 40 volunteers who selflessly dedicate several thousand hours collectively. Gujarati, Maths, English, Hinduism, Sanskrit, French and Coding is taught from the age of three and a half through to GCSE level. The School has published a series of workbooks, called Learn Gujarati. The workbooks have been sold all over the world and many other Gujarati schools are purchasing these workbooks for use in their schools.

Culture is promoted by teaching Bollywood dance, Tabla and Bharatanatyam. Tabla and Bharatanatyam are examined by external bodies and Bollywood dance students have the opportunity to perform on stage at our annual Mela.

Navratri - Due to the COVID-19 pandemic, the Navratri festival, which is a Hindu religious festival was cancelled. In 2020 it was hosted online as a pre-recorded event. Planning is underway to re-instate the traditional celebrations in person during 2022 on potentially a smaller scale as participants ease back into attending events as they did pre COVID-19.

E-Mela 2020 - Due to the COVID-19 pandemic, E-Mela was cancelled. The Mela was held as a virtual event in 2020 and planning is in progress to re-instate the traditional in person event in 2022

Cricket Club - The club has four senior teams and a juniors academy which runs from age 8 up to 17. Both the seniors and juniors have professional coaches. A number of the club's members hold ECB Level 2 coaching certificates and dedicate their own time training the juniors. The club continues to hold Clubmark accreditation. This means that the club's organisational structure, processes, documents and all children's safety and protocols follow English Cricket Board (ECB) standards. The senior teams represent the club within the Middlesex County Cricket League and the juniors within the Middlesex Juniors Cricket League.

Due to COVID-19, no indoor training was possible, meaning a reduction in income from this revenue stream. However, with restrictions easing in the summer, the club was able to fulfil a full fixture and training for the 2021 outdoor season.

For the first time, the club held an 'ECB Allstars' programme, which provides children aged 6 to 8 years an introduction to cricket. The programme is designed to promote cricket at a grassroots level. This was very successful as over 40 children signed up to the programme opening another pathway for Junior recruitment. Juniors Funday and Corporate Day events held in the summer months were also resumed in 2021.

The club increased their allocation of ECB level 2 coaches with 4 members obtaining successful certificates, making a total of 15 level 2 coaches within the club - one of the highest in the Middlesex County area.

The club funded security arrangements as the main centre was closed and given previous break-ins. However, following a very successful dinner and dance in Nov 2021 generating £19,807 net, the club was able to report an overall profit for 2021.

2022 objectives include further enhancing the successful Juniors Academy in terms of recruitment, increasing Level 2 coaches and facilitating senior level cricketing experience. The club plans to run the 'ECB Allstars' programme again. For the seniors, the focus will be on improving league positions and recruitment. With the growth in numbers at senior level as well as the emergence of some very talented Juniors, the club plans to increase the number of teams on Saturday introducing a Saturday 4th XI playing in the Middlesex County League. This is the highest number of playing sides the club has ever seen with 5 teams in total over a weekend.

Football - There was no football tournament in 2021 due to the COVID-19 pandemic.

Badminton - A badminton group has been initiated with plans to form a league in 2022.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Centre Management - This subcommittee is responsible for the management and running of the Hendon and Northolt Centres, including maintenance and repair works and managing the hiring of the premises for community events. Since August 2014, Hendon Centre has been hired out to a nursery generating income. It has only been possible to hire out the Northolt Centre a few times in 2021 due to the COVID-19 pandemic. Most of the hires were for NHS blood donation drives. The Centre Management subcommittee dedicated several hundred voluntary hours to manage the two centres throughout the year during unprecedented circumstances.

Planning approval was granted in October 2018 to redevelop SKLPC's existing sports, recreation and community facility at India Gardens, West End Road, Northolt as reported in previous years. The enhancements will provide modern facilities to support the continued use of the site primarily for open sport and recreation and community use.

The project will deliver wider benefits to SKLPC, with a "community centre" acting as a base for both formal and informal occasions for the wider community with modern facilities and a welcoming location for local clubs, schools and neighbours. There is a clear social and well-being benefit in having a place demonstrably recognised as a "centre" for the Community, bringing people together at different times of day, week and year.

Tender and full construction drawings were completed working with appointed Consultants including architects, structural, mechanical and electrical engineers in the first quarter of 2021. Full building tender quotations were subsequently sourced by the Projects Quantity Surveyor (QS) from Bills of Quantity prepared from a number of Construction Companies with a history of undertaking developments of this magnitude. Tender quotations received were in the region of £25million excluding VAT. These were presented to Members at the 2021 Annual General Meeting along with high level explanations of the marked increase from the original estimated project costs during the planning approval process. Increased estimated project costs were largely driven by compounded inflationary increases notably emanating from Covid-19 and Brexit impacts as well as regulatory compliance matters and increase in sporting facilities and build footprint. Estimated income and expenditure projections, VAT considerations as well as current project funding position were also presented at the 2021 AGM. Members voted by a majority that undertaking a project at an estimated cost of £25million excluding VAT is too high a risk and as such any such project should be funding driven based on actual funding banked and pledged and an assessment of likely funding capacity during the construction period.

Details of a proposed Section 106 legal agreement with Ealing Council drafted and reviewed with external legal advisors was also presented to members at the 2021 AGM for consideration. Members voted by a majority to authorise the Trustees to sign the agreement on behalf of the Charity. The agreement was duly signed by the Trustees and fully executed by Ealing Council on 21st July 2021. As such, the planning approval granted in October 2018 became unconditional and valid for a period of three years.

Fund-raising for the IG project commenced in the second half of 2019 following extensive consultation beforehand across members and the Management Committee on various fund-raising structures and approaches. Covid-19 has significantly hindered fund raising efforts during 2020 and much of 2021, however these have now recommenced. As at the end of 2021, £407,276 was collected with a further £3,054,625 of donations pledged (excluding pledges in kind of £190,000). Sufficiency of funding, prior to commencement of any construction is a key risk factor, for further discussion and agreement at future General Meetings.

The Charity also collected and expended donations in 2021 amounting to £84,000 for COVID-19 related initiatives in India. These funds were transferred to an affiliated organisation in India to manage.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the Charity are currently by way of Navratri, Annual Mela, and general donations. Donations for the IG project, comprise the primary incoming cash flows.

The Trustees' investment powers are covered by the Charity's governing document and allow the Trustees to invest surplus funds to generate income with which to fund future activities.

The Trustees' investment policy is to aim for safety commensurate with immediate and planned spending requirements and given the current uncertainties in the financial markets, the Trustees consider it appropriate to be holding funds in deposit accounts where they achieve a steady return.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Reserves policy

Unrestricted Funds

Unrestricted Funds are required:

- a) To provide funds which can be designated to specific projects at short notice;
- b) To cover fluctuations in income and unplanned expenditure.

The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) To avoid the necessity of realising fixed assets held for the Charity's use;
- b) To cover one year's direct charitable expenditure.

As at 31st December 2021, unrestricted net reserves stood at £598,218 (2020: £607,129). The level of reserves is monitored and reviewed by the Trustees twice a year.

Funds collected for the IG project amounted to £401,974 as at 31st December 2021. These are shown within restricted funds to be utilised specifically towards expenditure for the IG Project.

The Charity's ongoing events were severely impacted due to COVID-19. Football was cancelled and both Mela and Navratri were held online. No indoor cricket training was possible and the academic year for Saturday School has been a mixture of in person and online classes. 2021 activities are contingent on how such regulations and guidelines evolve and their provision will be monitored and subject to regulatory compliance. The Charity has taken advantage of Government assistance available such as furlough of staff. In the next 12 months, whilst the Charity has sufficient reserves to manage through the crisis, expenditure will be scrutinised for necessity and appropriateness.

Going concern

The Management Committee is confident that the Charity has adequate reserves to meet its financial requirements for the next 12 months and beyond.

Financial Performance

Review of financial position

The financial statements are set out on pages **12 to 26**. The financial statements have been prepared as per the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102). As stated in the introduction to this report, the Trustees consider the financial performance by the Charity during the year to have been satisfactory.

The Statement of Financial Activities shows net incoming resources for the year of revenue nature of £68,277 (2020: £164,093). Net assets at the year end stand at £4,166,260.

FUTURE PLANS

The main focus over the next 3 to 5 years is:

- a) Fund raising for the construction of a fit for purpose new sports and community centre
- b) Building stronger relationships and links with our members, affiliated organisations and associated organisations through the extensive use of social media tools
- c) Building on current corporate engagement programmes and expanding to cover professionals in order to enable the Charity to fund further projects and programmes

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a Trust Deed, and constitutes an unincorporated Charity.

The SKLPC (UK) was created and constitution adopted on 1st November 1990 as amended 19th May 2018. The Charity is an unincorporated association governed by a Trust Deed. Eligibility for the membership of the Charity and the membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the Charity or in its investment powers, other than those imposed by general charity law.

The operations of the Charity are administered by a governing body of unpaid members, acting as Trustees and Management Committee. The President serves as the Chief Executive Officer responsible to the Trustees for the overall management of the Charity and for ensuring that all policies are carried out. The structure of the Charity is built on democratic values but with safeguards for continuity and stability. The Charity is registered with the UK Charity Commission under Charity number 1001623.

Recruitment and appointment of new trustees

The Board of Trustees consist of nine persons, who are elected at the Annual General Meeting of SKLPC (UK) by a simple majority and hold office for a term of six consecutive years and thereafter are subject to re-election. During the year a resolution was passed by the Trustees wherein any five current Trustees from time to time are authorised to execute all documents with the effect that any document executed has the same effect as if executed by all of the Trustees of the Charity.

Organisational structure

Various activities are run by SKLPC (UK) which in turn are managed through a sub-committee structure on a day-to-day basis, to enhance the organisational structure, operational efficiency and risk management framework. The sub-committees include IG Project, Saturday School, Navratri, Mela, Cricket Club, Centre Management, Football / Funday, Information Technology and Health and Safety, Events, Youth Team and Badminton. Each sub-committee has a lead appointed by the Management Committee who is responsible for providing reports and updates including at monthly Management Committee meetings.

Decision making

The Management Committee and Trustees meet at least once a month to lead, direct and govern all charitable activities and projects. A convenor is appointed by the Management Committee for each of the sub-committees for the year along with Assistant Convenors, to support co-ordination of activities across wider team members, manage key personnel risk and facilitate continuity in support. Sub-committee convenors attend Management Committee meetings as required to report on their activities, present budgets for approval or to discuss any matters relating to their activities that affect other sub-committees.

Convenors do not have any authority to spend over their approved budget. Prior approval by the Management Committee is required for any subsequent budgetary amendments. After each event or at the end of the financial year as appropriate, convenors are responsible for producing and presenting a report with full explanation of variances between budget and actual by nature over or under 10% to the Management Committee.

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Induction and training of new Trustees

All new Trustees are inducted as follows:

1. Copy of the SKLPC (UK) constitution is discussed by the Board of Trustees with new Trustee's including obligation and scope;
2. Guidance is provided to new Trustee's on appropriate reading material such as "Becoming a Trustee" on www.direct.gov.uk and Trustee Responsibilities under the operational guidance section on the U.K. Charity Commission website;
3. Ongoing review of appropriate training courses are highlighted to all Trustees to book themselves on.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The Trustees identify the major risks to which the Charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and the finances of the Charity. The Trustees then review any major risks which have been identified and establish systems to mitigate those risks.

The Charity is open to the usual financial risks of any organisation and has introduced controls to minimise these risks, such as approvals being required for payments from bank accounts. Further, the accounts are regularly explained to members of the Charity and are open for member's inspection at any time. In addition to this, the Charity operates a comprehensive annual planning and budgeting process which is approved by the Management Committee.

The Charity is satisfied that systems are in place to mitigate exposure to the major risks which have been so identified and reviewed.

Detailed financial monitoring takes place monthly and is carried out by the Treasury Team. On a monthly basis, administrative and financial reports are presented to the management committee.

The table below is a summary of the key risks facing the Charity, their impact on the Charity and the steps taken to manage these risks:

<u>Risk</u>	<u>Impact</u>	<u>Mitigation plan</u>
Not achieving budgeted levels of income to meet expenditure and build reserves.	Insufficient funding for operational activities and future projects; Curtailment of operations.	- Rigorous budgeting process and revision as required;- Regular financial reporting to Trustees and Management Committee;- Expansion of activities to generate further income.
Inadequate internal systems and controls.	Inefficiency in running operations; Susceptibility to error or fraud; No clear lines of responsibility and reporting.	- Internal audit function with periodic reporting to Trustees;- Financial procedures manual in place with periodic review and revision;
Non-compliance with legal and statutory regulations.	Financial and legal implications which may impact continued operation.	- Regular review of compliance through Trustees, Management Committee and Sub-committee;- Obtaining professional advice as appropriate.
IG Project risk	IG Project could impact the current activities of the Charity	A special IG Committee has been set up, which reports to the Management Committee at least monthly. Adequate controls are in place to continuously review project viability.
Impact of the pandemic on ongoing income sources	Uncertainty on the Charity's ability to hold events and activities at full capacity.	The Charity will continue to follow government guidelines from an operational view point. Activities are planned to recommence for 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1001623

Principal address
West End Road
Northolt
Middlesex
UB5 6RE

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021****Trustees**

The name of the Chief Executive Officer and other senior member(s) involved in the management of the Charity:

Mr Velji Parbat Vekaria (resigned 11 June 2022)	President
Mr Mavji Dhanji Jadv Vekaria (appointed 11 June 2022)	
Mr Kanji Parbat Hirani (resigned 11 June 2022)	Vice President
Mr Premji Harji Varsani (appointed 11 June 2022)	
Mr Suryakant V Varsani (resigned 11 June 2022)	General Secretary
Mr Ravi Dhanji Varsani (appointed 11 June 2022)	
Mr Pravin Kanji Khimani (resigned 11 June 2022)	Secretary
Mrs Meera Varsani (appointed 11 June 2022)	
Mrs Anita Mukesh Halai (resigned 11 June 2022)	Assistant Secretary
Ms Tina Shivji Jesani (appointed 11 June 2022)	
Mrs Anita Vinod Kerai (resigned 11 June 2022)	Assistant Secretary
Mr Rajesh Khimji Vekaria (resigned 11 June 2022)	Treasurer
Mr Arvin Lalji Assani (appointed 11 June 2022)	
Mrs Preeti kishor Bhudia (resigned 11 June 2022)	Assistant Treasurer
Mr Chandrakant Varsani (appointed 11 June 2022)	
Mrs Dipti Madhaparia (resigned 11 June 2022)	Assistant Treasurer
Mr Lalji Shamji Vishram Halai (appointed 11 June 2022)	
Ms Naina Varsani (resigned 11 June 2022)	Assistant Treasurer
Mr Suresh Nathalal Hirani (resigned 11 June 2022)	Internal Auditor

The Board of Trustees of the Charity as at the year ended 31st December 2021 and at the date of approval of the accounts were:

Resigned on 11 June 2022

Mr Valji Manji Hirani	Mr Shivlal Hirji Patel	Mr Vinod Harji Halai
Mr Premji Harji Varsani	Mr Mahesh Valji Pindoria	Mr Laxman Lalji Murji
Dr Sunil Kishore Bhudia	Mr Meghji Mulji Savji	Mr Kalyan Ravji Patel

Appointed on 11 June 2022

Mr Rajesh Govind Jiواني	Mr Jitendra Jadv Halai	Mr Jayesh Hirji Hirani
Mr Samji Shivji Dabasiya	Mr Narshi Bhoja	Mr Dipak Ratna Hirani
Mr Prakash Devraj Halara	Mr Vinod Khimji Gajparia	

The Management Committee & Sub Committee members were:

Management Committee members

Dhirendra Ramji Vekaria (until 11 June 2022)	Vijaykumar Vishram Hirani	Naran Bhimji Pindoria
Raksha Ramnik Jina	Kishore Dhanji Nardani	Premji Lalji Jagani
Rahul Ramnik Jina (until 11 June 2022)	Naeshma Hiten Hirani (until 11 June 2022)	Kanti Vishram Pindoria
Suresh Laxman Dabasia	Lalji Shamji Gorasia	Umesh Premji Patel
Hiralal Lalji Patel (until 11 June 2022)	Sanjay Valji Kerai (until 11 June 2022)	Tarun Shamji Khimani
Nisha Sunil Bhudia (until 11 June 2022)	Valji Vishram Varsani	
Govind Lalji Kerai (until 11 June 2022)	Kalyan Premji Pindoria	
Nanji Velji Bhudia	Veenay Ravji Vekaria	
Prakash Ravji Halai (until 11 June 2022)	Ashwin Hirji Siyani	
Ravji Mulji Hirani	Chandrakant Devshi Halai	

Appointed 11 June 2022

Sachin Naran Meghani	Deepesh Hirani	Jeetendra Samji Kanji
Neera Mohan Hirani	Harein Bhimji Mayani	
Bhavna Khetani	Kanji Samji Vekaria	
Vinod Bhandari	Laxmikant Hirani	
Dinesh Dhanji Vekaria	Harish Ramji Hirani	
Hansa Hirani	Naeshma Hirani	

Patron of SKLPC

Mr Shashikant Karsandas Vekaria

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Sub Committee Convenors

India Gardens Project	Vinod Harji Halai
	Mavji Dhanji Vekaria
Football	Rajesh Madha
Saturday School	Jeetendra Dhanji Vaghjiani
Cricket Club	Rajni Ravji Hirani
Events	Raksha Ramnik Jina
Youth Team	Dhiren Kanji Hirani
Centre Management	Shivlal Hirji Patel
	Sachin Naran Meghani
Information Technology	Kamlesh Hirani
	Umesh Premji Patel
Health and Safety	Meghji Mulji Savji
Badminton	Nilesh Khimani
Navratri	Raksha Ramnik Jina
Volleyball	Vijay Hirani

Auditors

CKRD Accountants Ltd - Statutory Auditors
194 Honeypot Lane
Stanmore
HA7 1EE

Solicitors

Pindoria Solicitors, 502-504 Honeypot Lane, Stanmore, HA7 1JR

Bankers

Lloyds Bank Plc	Bank of India
1 Walm Lane	714 - 716 Kenton Road
Willesden Green Branch	Harrow
Willesden Green	Middlesex
London, NW2 5SN	HA3 9QX

Approved by order of the board of trustees on 19 October 2022 and signed on its behalf by:


Rajesh Jiwani (Oct 31, 2022 11:30 GMT)

Mr Rajesh Govind Jiwani - Trustee

**TRUSTEES' RESPONSIBILITY STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Opinion

We have audited the financial statements of Shree Kutch Leva Patel Community (UK) (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of the Trustees and management committee, those charged with governance around actual and potential litigation and claims.
- Enquiry of committee members involved in the accounting and compliance functions to identify any instances of non-compliance with laws and regulations.
- We reviewed minutes of meetings of those charged with governance.
- We reviewed financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations.
- We audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of any significant transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



CKRD Accountants Ltd - Statutory Auditors
194 Honeypot Lane
HA7 1EE

20 October 2022

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

		Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,005	83,954	107,959	109,949
Charitable activities					
Navratri		-	-	-	1,381
Annual Mela		-	-	-	5,257
Education		80,862	-	80,862	67,144
Hall & Facilities		1,400	-	1,400	9,192
Cricket		67,258	-	67,258	27,277
India Gardens Project		-	61,033	61,033	169,618
Investment income	3	29,246	-	29,246	31,377
Total		<u>202,771</u>	<u>144,987</u>	<u>347,758</u>	<u>421,195</u>
EXPENDITURE ON					
Charitable activities	5				
Navratri		-	-	-	1,380
Annual Mela		2,250	-	2,250	4,799
Education		81,341	-	81,341	73,338
Hall & Facilities		11,131	-	11,131	70,713
Cricket		44,762	-	44,762	22,361
Sundry		55,842	83,954	139,796	84,374
India Gardens Project		200	-	200	137
Total		<u>195,526</u>	<u>83,954</u>	<u>279,480</u>	<u>257,102</u>
NET INCOME		7,245	61,033	68,278	164,093
RECONCILIATION OF FUNDS					
Total funds brought forward		4,187,755	341,142	4,528,897	4,364,804
TOTAL FUNDS CARRIED FORWARD		<u><u>4,195,000</u></u>	<u><u>402,175</u></u>	<u><u>4,597,175</u></u>	<u><u>4,528,897</u></u>

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	10	2,796,981	-	2,796,981	2,780,626
Investment property	11	800,000	-	800,000	800,000
		<u>3,596,981</u>	<u>-</u>	<u>3,596,981</u>	<u>3,580,626</u>
CURRENT ASSETS					
Debtors	12	38,802	-	38,802	84,368
Cash at bank and in hand		654,188	402,175	1,056,363	940,031
		<u>692,990</u>	<u>402,175</u>	<u>1,095,165</u>	<u>1,024,399</u>
CREDITORS					
Amounts falling due within one year	13	(94,971)	-	(94,971)	(76,128)
		<u>598,019</u>	<u>402,175</u>	<u>1,000,194</u>	<u>948,271</u>
NET CURRENT ASSETS					
		<u>598,019</u>	<u>402,175</u>	<u>1,000,194</u>	<u>948,271</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>4,195,000</u>	<u>402,175</u>	<u>4,597,175</u>	<u>4,528,897</u>
NET ASSETS					
		<u>4,195,000</u>	<u>402,175</u>	<u>4,597,175</u>	<u>4,528,897</u>
FUNDS	14				
Unrestricted funds:					
General fund				4,195,000	4,187,755
Restricted funds:					
India Gardens Project				402,175	341,142
TOTAL FUNDS				<u>4,597,175</u>	<u>4,528,897</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2022 and were signed on its behalf by:

Rajesh Jiwani
Rajesh Jiwani (Oct 31, 2022 11:30 GMT)

Mr Rajesh Govind Jiwani - Trustee

Arvin Assani
Arvin Assani (Oct 31, 2022 11:31 GMT)

Mr Arvin Lalji Assani - Treasurer

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	31/12/21 £	31/12/20 £
Cash flows from operating activities			
Cash generated from operations	1	162,663	110,823
Net cash provided by operating activities		162,663	110,823
Cash flows from investing activities			
Purchase of tangible fixed assets		(51,705)	(234,635)
Interest received		5,374	5,519
Net cash used in investing activities		(46,331)	(229,116)
Change in cash and cash equivalents in the reporting period		116,332	(118,293)
Cash and cash equivalents at the beginning of the reporting period		940,031	1,058,324
Cash and cash equivalents at the end of the reporting period		1,056,363	940,031

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/21 £	31/12/20 £
Net income for the reporting period (as per the Statement of Financial Activities)	68,278	164,093
Adjustments for:		
Depreciation charges	35,350	36,645
Interest received	(5,374)	(5,519)
Decrease/(increase) in debtors	49,920	(43,124)
Increase/(decrease) in creditors	14,489	(41,272)
Net cash provided by operations	<u>162,663</u>	<u>110,823</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank and in hand	940,031	116,332	1,056,363
	<u>940,031</u>	<u>116,332</u>	<u>1,056,363</u>
Total	<u>940,031</u>	<u>116,332</u>	<u>1,056,363</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity .

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support Costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. The cost of raising and administering such funds are charged against the specific fund.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31/12/21	31/12/20
	£	£
Donations	90,905	3,701
Gift aid	15,382	91,022
Grants	1,672	15,226
	<u>107,959</u>	<u>109,949</u>

Grants received, included in the above, are as follows:

	31/12/21	31/12/20
	£	£
CJRS grant	<u>1,672</u>	<u>15,226</u>

3. INVESTMENT INCOME

	31/12/21	31/12/20
	£	£
Rents received	23,872	25,858
Deposit account interest	5,374	5,519
	<u>29,246</u>	<u>31,377</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.20 £	31.12.19 £
Events related activities	110,251	425,058
	<u>110,251</u>	<u>425,058</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Annual Mela	2,250	-	2,250
Education	58,910	22,431	81,341
Hall & Facilities	-	11,131	11,131
Cricket	44,762	-	44,762
Sundry	83,940	55,856	139,796
India Gardens Project	-	200	200
	<u>189,862</u>	<u>89,618</u>	<u>279,480</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Education	22,431	-	-	22,431
Hall & Facilities	11,131	-	-	11,131
Sundry	13,746	167	41,943	55,856
India Gardens Project	200	-	-	200
	<u>47,508</u>	<u>167</u>	<u>41,943</u>	<u>89,618</u>

Support costs, included in the above, are as follows:

Finance

	31/12/21 Sundry £	31/12/20 Total activities £
Bank charges	<u>167</u>	<u>30</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

6. SUPPORT COSTS - continued
Governance costs

	31/12/21	31/12/20
	Sundry	Total
	£	activities
	£	£
Auditors' remuneration	3,960	3,300
Auditors' remuneration for non audit work	840	620
Legal costs	1,793	(326)
Depreciation of tangible fixed assets	35,350	36,645
	<u>41,943</u>	<u>40,239</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. STAFF COSTS

	31/12/21	31/12/20
	£	£
Wages and salaries	60,257	66,144
	<u>60,257</u>	<u>66,144</u>

The average monthly number of employees during the year was as follows:

	31/12/21	31/12/20
Teaching staff (all part time)	25	27

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	109,949	-	109,949
Charitable activities			
Navratri	1,381	-	1,381
Annual Mela	5,257	-	5,257
Education	67,144	-	67,144
Hall & Facilities	9,192	-	9,192
Cricket	27,277	-	27,277
India Gardens Project	-	169,618	169,618
Investment income	31,377	-	31,377
Total	<u>251,577</u>	<u>169,618</u>	<u>421,195</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Navratri	1,380	-	1,380
Annual Mela	4,799	-	4,799
Education	73,338	-	73,338
Hall & Facilities	70,713	-	70,713
Cricket	22,361	-	22,361
Sundry	84,374	-	84,374
India Gardens Project	-	137	137
Total	256,965	137	257,102
NET INCOME/(EXPENDITURE)	(5,388)	169,481	164,093
RECONCILIATION OF FUNDS			
Total funds brought forward	4,193,143	171,661	4,364,804
TOTAL FUNDS CARRIED FORWARD	4,187,755	341,142	4,528,897

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2021	2,283,506	652,234	69,310
Additions	-	51,705	-
At 31 December 2021	2,283,506	703,939	69,310
DEPRECIATION			
At 1 January 2021	181,020	-	53,982
Charge for year	30,170	-	3,065
At 31 December 2021	211,190	-	57,047
NET BOOK VALUE			
At 31 December 2021	2,072,316	703,939	12,263
At 31 December 2020	2,102,486	652,234	15,328

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	83,284	25,774	3,114,108
Additions	-	-	51,705
At 31 December 2021	83,284	25,774	3,165,813
DEPRECIATION			
At 1 January 2021	75,188	23,292	333,482
Charge for year	1,619	496	35,350
At 31 December 2021	76,807	23,788	368,832
NET BOOK VALUE			
At 31 December 2021	6,477	1,986	2,796,981
At 31 December 2020	8,096	2,482	2,780,626

Included in cost or valuation of land and buildings is freehold land of £775,000 (2020 - £775,000) which is not depreciated.

The freehold land and buildings included above were recognised using a previous UK GAAP valuation as a deemed cost on transition to SORP (FRS 102). These assets are being depreciated from their valuation date of 1 January 2015 and have a net book value of £2,072,316 (2020 - £2,102,486). The historic cost equivalent of these assets is £2,202,800.

Freehold land and buildings were subject to an independent, professional valuation on 1 March 2020. The valuation was undertaken by Anderson Wilde & Harris Chartered Surveyors - RICS on the Freehold with full vacant possession basis. If the Trustees were to adopt a revaluation model for freehold land and buildings, the value indicated is £2,750,000.

Improvement costs are attributed to planning costs incurred towards the extension of the Notholt Centre and capitalised at the year end date.

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2021	
and 31 December 2021	800,000
NET BOOK VALUE	
At 31 December 2021	800,000
At 31 December 2020	800,000

The Investment Property included above were recognised using a previous UK GAAP valuation as a deemed cost on transition to SORP (FRS 102). The historic cost equivalent of these assets is £384,616.

Investment Properties were subject to an independent, professional valuation on 1 March 2020. The valuation was undertaken by Anderson Wilde & Harris Chartered Surveyors - RICS with full vacant possession basis.

At the year end date, the Trustees have reviewed the fair value of the investment property. There are no changes to the fair value at 31 December 2021.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade debtors	500	6,617
Other debtors	19,986	13,148
Prepayments and accrued income	18,316	64,603
	<u>38,802</u>	<u>84,368</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade creditors	201	4,356
Other creditors	94,770	71,772
	<u>94,971</u>	<u>76,128</u>

14. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	4,187,755	7,245	4,195,000
Restricted funds			
India Gardens Project	341,142	61,033	402,175
TOTAL FUNDS	<u>4,528,897</u>	<u>68,278</u>	<u>4,597,175</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	202,771	(195,526)	7,245
Restricted funds			
Bhuj Medical Fund	83,954	(83,954)	-
India Gardens Project	61,033	-	61,033
	<u>144,987</u>	<u>(83,954)</u>	<u>61,033</u>
TOTAL FUNDS	<u>347,758</u>	<u>(279,480)</u>	<u>68,278</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	4,193,143	(5,388)	4,187,755
Restricted funds			
India Gardens Project	171,661	169,481	341,142
TOTAL FUNDS	<u>4,364,804</u>	<u>164,093</u>	<u>4,528,897</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,577	(256,965)	(5,388)
Restricted funds			
India Gardens Project	169,618	(137)	169,481
TOTAL FUNDS	<u>421,195</u>	<u>(257,102)</u>	<u>164,093</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	4,193,143	1,857	4,195,000
Restricted funds			
India Gardens Project	171,661	230,514	402,175
TOTAL FUNDS	<u>4,364,804</u>	<u>232,371</u>	<u>4,597,175</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	454,348	(452,491)	1,857
Restricted funds			
Bhuj Medical Fund	83,954	(83,954)	-
India Gardens Project	230,651	(137)	230,514
	<u>314,605</u>	<u>(84,091)</u>	<u>230,514</u>
TOTAL FUNDS	<u>768,953</u>	<u>(536,582)</u>	<u>232,371</u>

15. RELATED PARTY DISCLOSURES

The Charity did not have any significant transactions related to provision of services or materials with entities related to the Trustees and the Managing Committee members.

Accounts

**TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
SHREE KUTCH LEVA PATEL COMMUNITY (UK)**

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report with the financial statements of the Charity for the year ended 31st December 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Board of Trustees are satisfied with the performance of the Shree Kutch Leva Patel Community (UK), hereinafter referred to as SKLPC (UK) during the year and the position at 31st December 2020. The Trustees consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of SKLPC (UK) are:

- a) The advancement of Hindu religion, tradition and culture in particular among the Hindu community in the United Kingdom usually referred to as the Shree Kutch Leva Patel Community, which originates from Kutch, Gujarat State in India;
- b) The relief of poverty, sickness, and distress among the Shree Kutch Leva Patel Community;
- c) The advancement of education among children and adults of SKLPC (UK); and
- d) The provision of assistance in providing facilities for recreation and other leisure time occupations, in particular of the Shree Kutch Leva Patel Community who, have a need for such facilities by reason of their youth, age, infirmity or disablement, poverty and economic circumstances, in the interests of social welfare and with the object of improving their condition of life.

The aims of the Charity are reflected in its Mission Statement as being "To enhance the quality of life through education, cultural, social and sports events and instil values that will benefit society".

Significant activities

The Charity carries out a number of activities that contribute to the achievement of the stated objectives and are listed under Achievements and Performance.

The strategies employed to assist the Charity to meet these objectives include the following:

- 1 To review services to ensure members' needs are met in providing suitable facilities for education, community activities and cohesion
- 2 To ensure continuance of a close working relationship between the Board of Trustees and Charity members
- 3 To promote innovative fundraising plans to inspire new members, whilst retaining existing ones
- 4 To utilise funding in improving current facilities together with providing extra support and equipment for educational, sports and cultural activities

Public benefit

In setting out the objectives and planning the activities, the Trustees' have given careful consideration to complying with the duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

With public benefit in mind the Charity provides appropriate communal facilities for recreational, social, sports, education and cultural activities as well as meetings, so as to further the welfare within SKLPC (UK).

Volunteers

SKLPC (UK) depends heavily upon the continuing support of volunteers in the running of the Charity. Without this dedication the Charity would find it challenging to achieve the stated objectives through the running of various activities and cultural programmes. Volunteers spent thousands of hours towards advancing the ideals of the Charity.

We wish to thank our volunteers for their devoted contribution and we look forward to this continuous support in the future.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Ongoing charitable activities

Due to the ongoing global health concerns due to COVID-19 and subsequent regulations and guidelines around gatherings and social distancing measures, the Charity's ongoing events were severely impacted. 2021 plans are contingent on the UK Government's COVID-19 restrictions.

Saturday School - This is one of the core activities of the Charity. The School is run every Saturday during term time and moved to a new location at Avanti House Secondary School in September 2020. Due to COVID-19 restrictions this academic year has been a mixture of in person and online classes and as a result, student numbers have dropped. The School has over 300 students, 30 part time teachers and over 40 volunteers who selflessly dedicate several thousand hours collectively. Gujarati, Maths, English, Hinduism, Sanskrit, French and Coding is taught from the age of three and a half through to GCSE level. The School has published a series of workbooks, called Learn Gujarati. The workbooks have been sold all over the world and many other Gujarati schools are purchasing these workbooks for use in their schools.

Culture is promoted by teaching Bollywood dance, Tabla and Bharatanatyam. Tabla and Bharatanatyam are examined by external bodies and Bollywood dance students have the opportunity to perform on stage.

Navratri - Due to the COVID-19 pandemic, the Navratri festival, which is a Hindu religious festival was cancelled. In order to keep the festival spirit going, an 11-day festival was hosted online, which was a pre-recorded event, reminiscing previous years events. This gave the opportunity for the community to join online and feel part of the event and connected, especially as it was held during a lock down. As every year, an Aarti was performed during the festival with contributions donated to chosen charities. The online funds raised from this event, were donated to St Luke's Hospice and Haven House. This event was organised fully voluntarily by community members and no expenses were incurred nor any income generated.

E-Mela 2020 - The Mela was held as a virtual event on the 11th October 2020 due to the COVID-19 pandemic. It served to bring the SKLPC (UK) and International SKLPC Community together and attracted over 24,000 views on the Charity's YouTube live channel. International SKLPC organisations as well as Temples globally sent in cultural videos for this event.

Cricket Club - The club has four senior teams and a juniors academy which runs from age 7 up to 17. Both the seniors and juniors have professional coaches. A number of the club's members hold ECB Level 2 coaching certificates and dedicate their own time training the juniors. The club continues to hold Clubmark accreditation. This means that the club's organisational structure, processes, documents and all children's safety and protocols follow English Cricket Board (ECB) standards. The senior teams represent the club within the Middlesex County Cricket League and the juniors within the Middlesex Juniors Cricket League.

Due to COVID-19, no indoor training was possible for both juniors and seniors, meaning a reduction in income. The Club produced YouTube videos during lockdown to help juniors train at home, as well as compiling a 'tiktok' style YouTube video. The outdoor season was cut by 50% when the ECB allowed cricket to resume in mid-July 2020. A video was produced for the 2020 E-Mela, to provide an insight into a typical summer's week within the club.

2021 objectives include further enhancing the successful Juniors Academy in terms of recruitment, increasing Level 2 coaches and facilitating senior level cricketing experience. For the seniors, the focus will be on improving league positions and recruitment. Resumption of Juniors Funday and Corporate Day events held in the summer months are dependent on the UK Governments COVID-19 restrictions.

Centre Management - This subcommittee is responsible for the management and running of the Hendon and Northolt Centres, including maintenance and repair works and managing the hiring of the premises for community events. Since August 2014, Hendon Centre has been hired out to a nursery generating income. It has not been possible to hire out the Northolt Centre due to the COVID-19 pandemic throughout 2020. The Centre Management subcommittee dedicated several hundred voluntary hours to manage the two centres throughout the year during unprecedented circumstances.

Football - There was no football tournament in 2020 due to the COVID-19 pandemic.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

The India Gardens (IG) Project

Planning approval was granted in October 2018 to redevelop SKLPC's existing sports, recreation and community facility at India Gardens, West End Road, Northolt as reported in the prior year's Trustees Report. The enhancements will provide modern facilities to support the continued use of the site primarily for open sport and recreation and community use. The project will deliver wider benefits to SKLPC, with a "community centre" acting as a base for both formal and informal occasions for the wider community with modern facilities and a welcoming location for local clubs, schools and neighbours. There is a clear social and well-being benefit in having a place demonstrably recognised as a "centre" for the Community, bringing people together at different times of day, week and year.

Tender and full construction drawings were completed working with appointed Consultants including architects, structural, mechanical and electrical engineers in the first quarter of 2021. Full building quotations have been subsequently sourced from a number of Construction Companies with a history of undertaking developments of this magnitude. The quotations are being reviewed and analysed. These will be presented to Members at the 2021 Annual General Meeting, along with income and expenditure forecasts and details of a Section 106 legal agreement with Ealing Council for consideration and direction. Project continuation is hence contingent on Members approval at the forthcoming Annual General Meeting.

Fund-raising for the IG project commenced in the second half of 2019 following extensive consultation beforehand across members and the Management Committee on various fund-raising structures and approaches. As at the end of 2020, £341,142 was collected with a further £1,385,569 of donations pledged (excluding pledges in kind). Sufficiency of funding, prior to commencement of any construction is a key risk factor, for further discussion and agreement at the forthcoming 2021 Annual General Meeting.

The Charity also collected and expended donations in 2020 amounting to £19,200 for COVID-19 related initiatives. The largest beneficiary accounting for £17,700 of these was the London North West Hospital Trust.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the Charity are currently by way of Navratri, Annual Mela, and general donations. Donations for the IG project, comprise the primary incoming cash flows.

The Trustees' investment powers are covered by the Charity's governing document and allow the Trustees to invest surplus funds to generate income with which to fund future activities.

The Trustees' investment policy is to aim for safety commensurate with immediate and planned spending requirements and given the current uncertainties in the financial markets, the Trustees consider it appropriate to be holding funds in deposit accounts where they achieve a steady return.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

Reserves policy

Unrestricted Funds

Unrestricted Funds are required:

- a) To provide funds which can be designated to specific projects at short notice;
- b) To cover fluctuations in income and unplanned expenditure.

The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) To avoid the necessity of realising fixed assets held for the Charity's use;
- b) To cover one year's direct charitable expenditure.

As at 31st December 2020, unrestricted net reserves stood at £607,129 (2019: £810,507). The level of reserves is monitored and reviewed by the Trustees twice a year.

Funds collected for the IG project amounted to £341,142 as at 31st December 2020. These are shown within restricted funds to be utilised specifically towards expenditure for the IG Project.

The Charity's ongoing events were severely impacted due to COVID-19. Football was cancelled and both Mela and Navratri were held online. No indoor cricket training was possible and the academic year for Saturday School has been a mixture of in person and online classes. 2021 activities are contingent on how such regulations and guidelines evolve and their provision will be monitored and subject to regulatory compliance. The Charity has taken advantage of Government assistance available such as furlough of staff. In the next 12 months, whilst the Charity has sufficient reserves to manage through the crisis, expenditure will be scrutinised for necessity and appropriateness.

Going concern

The Management Committee is confident that the Charity has adequate reserves to meet its financial requirements for the next 12 months and beyond.

Financial Performance

Review of financial position

The financial statements are set out on pages 11 to 23. The financial statements have been prepared as per the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102). As stated in the introduction to this report, the Trustees consider the financial performance by the Charity during the year to have been satisfactory.

The Statement of Financial Activities shows net incoming resources for the year of revenue nature of £164,093 (2019: £237,231). Net assets at the year end stand at £4,187,755.

FUTURE PLANS

The main focus over the next 3 to 5 years is:

- a) Fund raising for the construction of a fit for purpose new sports and community centre
- b) Building stronger relationships and links with our members, affiliated organisations and associated organisations through the extensive use of social media tools
- c) Building on current corporate engagement programmes and expanding to cover professionals in order to enable the Charity to fund further projects and programmes

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a Trust Deed, and constitutes an unincorporated Charity.

The SKLPC (UK) was created and constitution adopted on 1st November 1990 as amended 19th May 2018. The Charity is an unincorporated association governed by a Trust Deed. Eligibility for the membership of the Charity and the membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the Charity or in its investment powers, other than those imposed by general charity law.

The operations of the Charity are administered by a governing body of unpaid members, acting as Trustees and Management Committee. The President serves as the Chief Executive Officer responsible to the Trustees for the overall management of the Charity and for ensuring that all policies are carried out. The structure of the Charity is built on democratic values but with safeguards for continuity and stability. The Charity is registered with the UK Charity Commission under Charity number 1001623.

Recruitment and appointment of new trustees

The Board of Trustees consist of nine persons, who are elected at the Annual General Meeting of SKLPC (UK) by a simple majority and hold office for a term of six consecutive years and thereafter are subject to re-election.

Organisational structure

Various activities are run by SKLPC (UK) which in turn are managed through a sub-committee structure on a day-to-day basis, to enhance the organisational structure, operational efficiency and risk management framework. The sub-committees include IG Project, Saturday School, Navratri, Mela, Cricket Club, Centre Management, Football / Funday, Information Technology and Health and Safety. Each sub-committee has a lead appointed by the Management Committee who is responsible for providing reports and updates including at monthly Management Committee meetings.

Decision making

The Management Committee and Trustees meet at least once a month to lead, direct and govern all charitable activities and projects. A convenor is appointed by the Management Committee for each of the sub-committees for the year along with Assistant Convenors, to support co-ordination of activities across wider team members, manage key personnel risk and facilitate continuity in support. Sub-committee convenors attend Management Committee meetings as required to report on their activities, present budgets for approval or to discuss any matters relating to their activities that affect other sub-committees.

Convenors do not have any authority to spend over their approved budget. Prior approval by the Management Committee is required for any subsequent budgetary amendments. After each event or at the end of the financial year as appropriate, convenors are responsible for producing and presenting a report with full explanation of variances between budget and actual by nature over or under 10% to the Management Committee.

Induction and training of new Trustees

All new Trustees are inducted as follows:

1. Copy of the SKLPC (UK) constitution is discussed by the Board of Trustees with new Trustee's including obligation and scope;
2. Guidance is provided to new Trustee's on appropriate reading material such as "Becoming a Trustee" on www.direct.gov.uk and Trustee Responsibilities under the operational guidance section on the U.K. Charity Commission website;
3. Ongoing review of appropriate training courses are highlighted to all Trustees to book themselves on.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The Trustees identify the major risks to which the Charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and the finances of the Charity. The Trustees then review any major risks which have been identified and establish systems to mitigate those risks.

The Charity is open to the usual financial risks of any organisation and has introduced controls to minimise these risks, such as approvals being required for payments from bank accounts. Further, the accounts are regularly explained to members of the Charity and are open for member's inspection at any time. In addition to this, the Charity operates a comprehensive annual planning and budgeting process which is approved by the Management Committee.

The Charity is satisfied that systems are in place to mitigate exposure to the major risks which have been so identified and reviewed.

Detailed financial monitoring takes place monthly and is carried out by the Treasury Team. On a monthly basis, administrative and financial reports are presented to the management committee.

The table below is a summary of the key risks facing the Charity, their impact on the Charity and the steps taken to manage these risks:

<u>Risk</u>	<u>Impact</u>	<u>Mitigation plan</u>
Not achieving budgeted levels of income to meet expenditure and build reserves.	Insufficient funding for operational activities and future projects; Curtailment of operations.	- Rigorous budgeting process and revision as required;- Regular financial reporting to Trustees and Management Committee;- Expansion of activities to generate further income.
Inadequate internal systems and controls.	Inefficiency in running operations; Susceptibility to error or fraud; No clear lines of responsibility and reporting.	- Internal audit function with periodic reporting to Trustees;- Financial procedures manual in place with periodic review and revision;
Non-compliance with legal and statutory regulations.	Financial and legal implications which may impact continued operation.	- Regular review of compliance through Trustees, Management Committee and Sub-committee;- Obtaining professional advice as appropriate.
IG Project risk	IG Project could impact the current activities of the Charity	A special IG Committee has been set up, which reports to the Management Committee at least monthly. Adequate controls are in place to continuously review project viability.
Impact of the pandemic on ongoing income sources	Uncertainty on the Charity's ability to hold events and activities at full capacity.	The Charity will continue to follow government guidelines from an operational view point. It is hoped that activities will recommence in the near future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1001623

Principal address
West End Road
Northolt
Middlesex
UB5 6RE

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

The name of the Chief Executive Officer and other senior member(s) involved in the management of the Charity:

Mr Velji Parbat Vekaria	President
Mr Kanji Parbat Hirani	Vice President
Mr Suryakant V Varsani	General Secretary
Mr Pravin Kanji Khimani	Secretary
Mrs Raksha Ramnik Jina (resigned 2 August 2020)	Assistant Secretary
Mr Rahul Ramnik Jina (resigned 2 August 2020)	Assistant Secretary
Mr Rajesh Khimji Vekaria	Treasurer
Mrs Preety Bhudia	Assistant Treasurer
Mrs Dipti Madhaparia	Assistant Treasurer
Ms Naina Varsani	Assistant Treasurer
Mr Suresh Nathalal Hirani	Internal Auditor

The Board of Trustees of the Charity as at the year ended 31st December 2020 and at the date of approval of the accounts were:

Mr Valji Manji Hirani	Mr Shivalal Hirji Patel	Mr Vinod Harji Halai
Mr Premji Harji Varsani	Mr Mahesh Valji Pindoria	Mr Laxman Lalji Murji
Dr Sunil Kishore Bhudia	Mr Meghji Mulji Savji	Mr Kalyan Ravji Patel

The Management Committee & Sub Committee members were:

Management Committee members

Mansukh Naran Vekaria	Sanjay Kerai	Kiran Devraj Pindoria
Hiralal Lalji Patel	Lalji Shamji Gorasia	Premji Jagani
Prakash Ravji Halai	Valji Vishram Varsani	Umesh Premji Patel
Chandrakant Devshi Halai	Kalyan Premji Pindoria	Kanti Vishram Pindoria
Harish Lalji Gami	Veenay Vekaria	Dhiru Ramji Vekaria
Hiten Shivji Hirani	Ashwin Hirji Siyani	Suresh Laxman Dabasia
Sandeep Naran Halai	Naran Bhimji Pindoria	Shiv Khetani
Kamlesh Hirani	Karsan Nardani	Rahul Velji Vekaria
Meera Varsani	Sushila Mahesh Pindoria	Nisha Sunil Bhudia
Deena Raghvani		

Patron of SKLPC

Mr Shashikant Karsandas Vekaria

Sub Committee Convenors

India Gardens Project	Mavji Dhanji Jadv Vekaria (resigned 25 November 2020)
	Vinod Harji Halai (appointed 3 December 2020)

Football	Rajesh Madha
Saturday School	Jeetendra Dhanji Vaghjiani
Cricket Club	Rajni Ravji Hirani
Mela	Pravin Kanji Khimani
Navratri	Raksha Ramnik Jina
Centre Management	Shivalal Hirji Patel
Information Technology	Kamlesh Hirani
Health and Safety	Meghji Mulji Savji

Auditors

CKRD Accountants Ltd
194 Honeypot Lane
Stanmore
Middlesex
HA7 1EE

Solicitors

Pindoria Solicitors, 502-504 Honeypot Lane, Stanmore, HA7 1JR

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds Bank Plc	Bank of India
1 Walm Lane	714 - 716 Kenton Road
Willesden Green Branch	Harrow
Willesden Green	Middlesex
London, NW2 5SN	HA3 9QX

TRUSTEES' RESPONSIBILITY STATEMENT

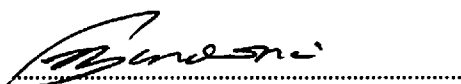
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14/7/21..... and signed on its behalf by:



Mr Mahesh Valji Pindoria - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SHREE KUTCH LEVA PATEL COMMUNITY (UK)

Opinion

We have audited the financial statements of Shree Kutch Leva Patel Community (UK) (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SHREE KUTCH LEVA PATEL COMMUNITY (UK)

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of the Trustees and management committee, those charged with governance around actual and potential litigation and claims.
- Enquiry of committee members involved in the in the accounting and compliance functions to identify any instances of non-compliance with laws and regulations.
- We reviewed minutes of meetings of those charged with governance.
- We reviewed financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations.
- We audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of any significant transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CKRD Accountants

CKRD Accountants Ltd
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
194 Honeypot Lane
Middlesex
HA7 1EE

Date: *27/7/21*

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	109,949	-	109,949	44,150
Charitable activities	4				
Navratri		1,381	-	1,381	146,592
Annual Mela		5,257	-	5,257	104,746
Education		67,144	-	67,144	105,840
Hall & Facilities		9,192	-	9,192	64,070
Cricket		27,277	-	27,277	61,365
Football		-	-	-	6,515
India Gardens Project		-	169,618	169,618	192,061
Investment income	3	31,377	-	31,377	26,858
Total		251,577	169,618	421,195	752,197
EXPENDITURE ON					
Charitable activities	5				
Navratri		1,380	-	1,380	127,919
Annual Mela		4,799	-	4,799	90,730
Education		73,338	-	73,338	85,738
Hall & Facilities		70,713	-	70,713	120,026
Cricket		22,361	-	22,361	43,721
Football		-	-	-	5,807
Sundry		84,374	-	84,374	20,625
India Gardens Project		-	137	137	20,400
Total		256,965	137	257,102	514,966
NET INCOME/(EXPENDITURE)		(5,388)	169,481	164,093	237,231
RECONCILIATION OF FUNDS					
Total funds brought forward		4,193,143	171,661	4,364,804	4,127,573
TOTAL FUNDS CARRIED FORWARD		4,187,755	341,142	4,528,897	4,364,804

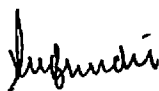
The notes form part of these financial statements

SHREE KUTCH LEVA PATEL COMMUNITY (UK)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	10	2,780,626	-	2,780,626	2,582,637
Investment property	11	800,000	-	800,000	800,000
		<u>3,580,626</u>	<u>-</u>	<u>3,580,626</u>	<u>3,382,637</u>
CURRENT ASSETS					
Debtors	12	84,368	-	84,368	47,860
Cash at bank and in hand		598,889	341,142	940,031	1,058,324
		<u>683,257</u>	<u>341,142</u>	<u>1,024,399</u>	<u>1,106,184</u>
CREDITORS					
Amounts falling due within one year	13	(76,128)	-	(76,128)	(124,017)
NET CURRENT ASSETS		<u>607,129</u>	<u>341,142</u>	<u>948,271</u>	<u>982,167</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,187,755</u>	<u>341,142</u>	<u>4,528,897</u>	<u>4,364,804</u>
NET ASSETS		<u>4,187,755</u>	<u>341,142</u>	<u>4,528,897</u>	<u>4,364,804</u>
FUNDS	14				
Unrestricted funds:					
General fund				4,187,755	4,193,143
Restricted funds:					
India Gardens Project				341,142	171,661
TOTAL FUNDS				<u>4,528,897</u>	<u>4,364,804</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14/1/21 and were signed on its behalf by:



Dr Sunil Kishore Bhudia - Trustee



Mr Mahesh Valji Pindoria - Trustee

SHREE KUTCH LEVA PATEL COMMUNITY (UK)**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	31/12/20 £	31/12/19 £
Cash flows from operating activities			
Cash generated from operations	1	110,823	275,757
Net cash provided by operating activities		110,823	275,757
Cash flows from investing activities			
Purchase of tangible fixed assets		(234,635)	(135,442)
Interest received		5,519	191
Net cash used in investing activities		(229,116)	(135,251)
Change in cash and cash equivalents in the reporting period		(118,293)	140,506
Cash and cash equivalents at the beginning of the reporting period		1,058,324	917,818
Cash and cash equivalents at the end of the reporting period		940,031	1,058,324

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/20 £	31/12/19 £
Net income for the reporting period (as per the Statement of Financial Activities)	164,093	237,231
Adjustments for:		
Depreciation charges	36,645	38,265
Interest received	(5,519)	(191)
Increase in debtors	(43,124)	(28,400)
(Decrease)/increase in creditors	(41,272)	28,852
Net cash provided by operations	<u>110,823</u>	<u>275,757</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank and in hand	1,058,324	(118,293)	940,031
	<u>1,058,324</u>	<u>(118,293)</u>	<u>940,031</u>
Total	<u>1,058,324</u>	<u>(118,293)</u>	<u>940,031</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support Costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. The cost of raising and administering such funds are charged against the specific fund.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31/12/20	31/12/19
	£	£
Donations	3,701	18,122
Gift aid	91,022	26,028
Grants	15,226	-
	<u>109,949</u>	<u>44,150</u>

Grants received, included in the above, are as follows:

	31/12/20	31/12/19
	£	£
CJRS grant	<u>15,226</u>	<u>-</u>

3. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Rents received	25,858	26,667
Deposit account interest	5,519	191
	<u>31,377</u>	<u>26,858</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.20	31.12.19
	£	£
Events related activities	<u>110,251</u>	<u>425,058</u>
	<u>110,251</u>	<u>425,058</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Navratri	1,380	-	1,380
Annual Mela	4,799	-	4,799
Education	49,387	23,951	73,338
Hall & Facilities	53,218	17,495	70,713
Cricket	22,361	-	22,361
Sundry	37,962	46,412	84,374
India Gardens Project	-	137	137
	<u>169,107</u>	<u>87,995</u>	<u>257,102</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Education	23,951	-	-	23,951
Hall & Facilities	17,495	-	-	17,495
Sundry	5,817	30	40,565	46,412
India Gardens Project	463	-	(326)	137
	<u>47,726</u>	<u>30</u>	<u>40,239</u>	<u>87,995</u>

Support costs, included in the above, are as follows:

Finance

	31/12/20	31/12/19
	Sundry	Total
	£	activities
Bank charges	30	£ 285

Governance costs

	31/12/20	31/12/19
	India Gardens Project	Total activities
	£	£
Auditors' remuneration	3,300	3,300
Auditors' remuneration for non audit work	620	620
Legal costs	(326)	1,500
Depreciation of tangible fixed assets	36,645	38,265
	<u>40,565</u>	<u>43,685</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

8. STAFF COSTS

	31/12/20	31/12/19
	£	£
Wages and salaries	66,144	50,896
	<u>66,144</u>	<u>50,896</u>

The average monthly number of employees during the year was as follows:

	31/12/20	31/12/19
	27	27
Teaching staff (all part time)	<u>27</u>	<u>27</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,150	-	44,150
Charitable activities			
Navratri	146,592	-	146,592
Annual Mela	104,746	-	104,746
Education	105,840	-	105,840
Hall & Facilities	64,070	-	64,070
Cricket	61,365	-	61,365
Football	6,515	-	6,515
India Gardens Project	-	192,061	192,061
Investment income	26,858	-	26,858
Total	<u>560,136</u>	<u>192,061</u>	<u>752,197</u>
EXPENDITURE ON			
Charitable activities			
Navratri	127,919	-	127,919
Annual Mela	90,730	-	90,730
Education	85,738	-	85,738
Hall & Facilities	120,026	-	120,026
Cricket	43,721	-	43,721
Football	5,807	-	5,807
Sundry	11,411	9,214	20,625
India Gardens Project	-	20,400	20,400
Total	<u>485,352</u>	<u>29,614</u>	<u>514,966</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	74,784	162,447	237,231
RECONCILIATION OF FUNDS			
Total funds brought forward	4,118,359	9,214	4,127,573
TOTAL FUNDS CARRIED FORWARD	<u>4,193,143</u>	<u>171,661</u>	<u>4,364,804</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2020	2,283,506	417,599	69,310
Additions	-	234,635	-
At 31 December 2020	<u>2,283,506</u>	<u>652,234</u>	<u>69,310</u>
DEPRECIATION			
At 1 January 2020	150,850	-	50,151
Charge for year	30,170	-	3,831
At 31 December 2020	<u>181,020</u>	<u>-</u>	<u>53,982</u>
NET BOOK VALUE			
At 31 December 2020	<u>2,102,486</u>	<u>652,234</u>	<u>15,328</u>
At 31 December 2019	<u>2,132,656</u>	<u>417,599</u>	<u>19,159</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020	83,284	25,774	2,879,473
Additions	-	-	234,635
At 31 December 2020	<u>83,284</u>	<u>25,774</u>	<u>3,114,108</u>
DEPRECIATION			
At 1 January 2020	73,164	22,672	296,837
Charge for year	2,024	620	36,645
At 31 December 2020	<u>75,188</u>	<u>23,292</u>	<u>333,482</u>
NET BOOK VALUE			
At 31 December 2020	<u>8,096</u>	<u>2,482</u>	<u>2,780,626</u>
At 31 December 2019	<u>10,120</u>	<u>3,102</u>	<u>2,582,636</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**10. TANGIBLE FIXED ASSETS - continued**

Included in cost or valuation of land and buildings is freehold land of £775,000 (2019 - £775,000) which is not depreciated.

The freehold land and buildings included above were recognised using a previous UK GAAP valuation as a deemed cost on transition to SORP (FRS 102). These assets are being depreciated from their valuation date of 1 January 2015 and have a net book value of £2,550,255 (2019 - £2,485,460). The historic cost equivalent of these assets is £2,202,800.

Freehold land and buildings were subject to an independent, professional valuation on 1 March 2020. The valuation was undertaken by Anderson Wilde & Harris Chartered Surveyors - RICS on the Freehold with full vacant possession basis. If the Trustees were to adopt a revaluation model for freehold land and buildings, the value indicated is £2,750,000.

Improvement costs are attributed to planning costs incurred towards the extension of the Notholt Centre and capitalised at the year end date.

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2020	
and 31 December 2020	<u>800,000</u>
NET BOOK VALUE	
At 31 December 2020	<u>800,000</u>
At 31 December 2019	<u>800,000</u>

The Investment Property included above were recognised using a previous UK GAAP valuation as a deemed cost on transition to SORP (FRS 102). The historic cost equivalent of these assets is £384,616.

Investment Properties were subject to an independent, professional valuation on 1 March 2020. The valuation was undertaken by Anderson Wilde & Harris Chartered Surveyors - RICS with full vacant possession basis.

At the year end date, the Trustees have reviewed the fair value of the investment property. There are no changes to the fair value at 31 December 2020.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade debtors	6,617	9,758
Other debtors	13,148	14,075
Prepayments and accrued income	<u>64,603</u>	<u>24,027</u>
	<u>84,368</u>	<u>47,860</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20 £	31/12/19 £
Trade creditors	4,356	27,329
Other creditors	71,772	96,688
	<u>76,128</u>	<u>124,017</u>

14. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	4,193,143	(5,388)	4,187,755
Restricted funds			
India Gardens Project	171,661	169,481	341,142
TOTAL FUNDS	<u>4,364,804</u>	<u>164,093</u>	<u>4,528,897</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,577	(256,965)	(5,388)
Restricted funds			
India Gardens Project	169,618	(137)	169,481
TOTAL FUNDS	<u>421,195</u>	<u>(257,102)</u>	<u>164,093</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	4,118,359	74,784	4,193,143
Restricted funds			
Nepal Fund	9,214	(9,214)	-
India Gardens Project	-	171,661	171,661
	<u>9,214</u>	<u>162,447</u>	<u>171,661</u>
TOTAL FUNDS	<u>4,127,573</u>	<u>237,231</u>	<u>4,364,804</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	560,136	(485,352)	74,784
Restricted funds			
Nepal Fund	-	(9,214)	(9,214)
India Gardens Project	192,061	(20,400)	171,661
	<u>192,061</u>	<u>(29,614)</u>	<u>162,447</u>
TOTAL FUNDS	<u>752,197</u>	<u>(514,966)</u>	<u>237,231</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	4,118,359	69,396	4,187,755
Restricted funds			
Nepal Fund	9,214	(9,214)	-
India Gardens Project	-	341,142	341,142
	<u>9,214</u>	<u>331,928</u>	<u>341,142</u>
TOTAL FUNDS	<u>4,127,573</u>	<u>401,324</u>	<u>4,528,897</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	811,713	(742,317)	69,396
Restricted funds			
Nepal Fund	-	(9,214)	(9,214)
India Gardens Project	361,679	(20,537)	341,142
	<u>361,679</u>	<u>(29,751)</u>	<u>331,928</u>
TOTAL FUNDS	<u>1,173,392</u>	<u>(772,068)</u>	<u>401,324</u>

15. RELATED PARTY DISCLOSURES

The Charity had the following purchase transactions related to provision of services or materials with entities related to the Trustees and the Managing Committee members. Euroken Supplies Ltd £2,037 (2019: £686) (Vinod Halai - Trustee, is a director of Euroken Supplies), Vital Concept Ltd £Nil (2019: £13,420) (Ravi Patel - a committee member is a director of Vital Concept Ltd), Crossville Developments Ltd £ Nil (2019: £4,266) (Dhirendra Vekaria - a committee member is a director of Crossville Developments Ltd) , Gledhill Hardware DIY £45 (2019: £551 (Suryakant Varsani is a committee member)).