

**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

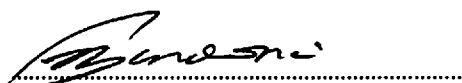
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable 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 on14/7/21..... 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

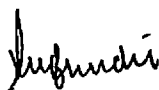
The notes form part of these financial statements

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

The notes form part of these financial statements

**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	<u>30</u>	<u>285</u>

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)	(326)
Depreciation of tangible fixed assets	<u>36,645</u>	<u>38,265</u>
	<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	800,000
NET BOOK VALUE	
At 31 December 2020	800,000
At 31 December 2019	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 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	64,603	24,027
	<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)).