

**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**

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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  
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**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**

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**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**

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**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**

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**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.

**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](http://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**

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**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 Jiwani	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  
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**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**

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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](http://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)**

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**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				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	24,005	83,954	107,959	109,949
<b>Charitable activities</b>					
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
<b>Total</b>		<u>202,771</u>	<u>144,987</u>	<u>347,758</u>	<u>421,195</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	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
<b>Total</b>		<u>195,526</u>	<u>83,954</u>	<u>279,480</u>	<u>257,102</u>
<b>NET INCOME</b>		7,245	61,033	68,278	164,093
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		4,187,755	341,142	4,528,897	4,364,804
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>598,019</u>	<u>402,175</u>	<u>1,000,194</u>	<u>948,271</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,195,000</u>	<u>402,175</u>	<u>4,597,175</u>	<u>4,528,897</u>
<b>NET ASSETS</b>		<u>4,195,000</u>	<u>402,175</u>	<u>4,597,175</u>	<u>4,528,897</u>
<b>FUNDS</b>	14				
Unrestricted funds:					
General fund				4,195,000	4,187,755
Restricted funds:					
India Gardens Project				402,175	341,142
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	162,663	110,823
Net cash provided by operating activities		162,663	110,823
<b>Cash flows from investing activities</b>			
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)
<b>Change in cash and cash equivalents in the reporting period</b>		116,332	(118,293)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		940,031	1,058,324
<b>Cash and cash equivalents at the end of the reporting period</b>		1,056,363	940,031

The notes form part of these financial statements

**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
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	68,278	164,093
<b>Adjustments for:</b>		
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)
	<u>162,663</u>	<u>110,823</u>
<b>Net cash provided by operations</b>	<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
	£	£	£
<b>Net cash</b>			
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>
<b>Total</b>	<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**

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**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	31/12/20
	Sundry £	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
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	109,949	-	109,949
<b>Charitable activities</b>			
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
<b>Total</b>	<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 £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
<b>Total</b>	<b>256,965</b>	<b>137</b>	<b>257,102</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(5,388)</b>	<b>169,481</b>	<b>164,093</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>4,193,143</b>	<b>171,661</b>	<b>4,364,804</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>4,187,755</b>	<b>341,142</b>	<b>4,528,897</b>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
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
<b>DEPRECIATION</b>			
At 1 January 2021	181,020	-	53,982
Charge for year	30,170	-	3,065
At 31 December 2021	211,190	-	57,047
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
At 1 January 2021	83,284	25,774	3,114,108
Additions	-	-	51,705
	<hr/>	<hr/>	<hr/>
At 31 December 2021	83,284	25,774	3,165,813
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2021	75,188	23,292	333,482
Charge for year	1,619	496	35,350
	<hr/>	<hr/>	<hr/>
At 31 December 2021	76,807	23,788	368,832
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2021	6,477	1,986	2,796,981
	<hr/>	<hr/>	<hr/>
At 31 December 2020	8,096	2,482	2,780,626
	<hr/>	<hr/>	<hr/>

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**

	£
<b>FAIR VALUE</b>	
At 1 January 2021 and 31 December 2021	800,000
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2021	800,000
	<hr/>
At 31 December 2020	800,000
	<hr/>

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
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,187,755	7,245	4,195,000
<b>Restricted funds</b>			
India Gardens Project	341,142	61,033	402,175
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	202,771	(195,526)	7,245
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,193,143	(5,388)	4,187,755
<b>Restricted funds</b>			
India Gardens Project	171,661	169,481	341,142
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	251,577	(256,965)	(5,388)
<b>Restricted funds</b>			
India Gardens Project	169,618	(137)	169,481
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,193,143	1,857	4,195,000
<b>Restricted funds</b>			
India Gardens Project	171,661	230,514	402,175
<b>TOTAL FUNDS</b>	<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**

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**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 £
<b>Unrestricted funds</b>			
General fund	454,348	(452,491)	1,857
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.