

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

	<b>Page</b>
<b>Trustees' Report</b>	1 to 10
<b>Trustees' Responsibility Statement</b>	11
<b>Report of the Independent Auditors</b>	12 to 14
<b>Statement of Financial Activities</b>	15
<b>Statement of Financial Position</b>	16
<b>Statement of Cash Flows</b>	17
<b>Notes to the Statement of Cash Flows</b>	18
<b>Notes to the Financial Statements</b>	19 to 27

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

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

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Objects of SKLPC (UK) are:

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

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

**Significant activities**

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

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

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

**Public benefit**

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

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

**Volunteers**

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

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

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

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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 during the course of the previous year. During 2022 the Charity celebrated 50 years of being established and the Golden Jubilee Events team managed the various events planned, incorporating Navratri and Golden Utsav to great success.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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 had only been possible to hire out the Northolt Centre a few times in 2021 due to the COVID-19 pandemic. During the 2022, bookings for the centre increased but had not recovered to pre-pandemic levels. The Centre Management subcommittee dedicated several hundred voluntary hours to manage the two centres throughout the year.

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

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

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

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

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

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

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

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

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

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

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

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

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

**FINANCIAL REVIEW**

**Principal funding sources**

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

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

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

**Reserves policy**

**Unrestricted Funds**

Unrestricted Funds are required:

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

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

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

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

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

**Going concern**

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

**Financial Performance**

**Review of financial position**

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

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

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

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**FUTURE PLANS**

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

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

**Recruitment and appointment of new trustees**

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

**Organisational structure**

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

**Decision making**

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

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



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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new Trustees**

All new Trustees are inducted as follows:

1. Copy of the SKLPC (UK) constitution is discussed by the Board of Trustees with new Trustees including obligation and scope;
2. Guidance is provided to new Trustees on appropriate reading material such as "Becoming a Trustee" on [www.direct.gov.uk](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.

**Risk management**

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

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

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

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

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

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

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

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

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1001623

**Principal address**

West End Road

Northolt

Middlesex

UB5 6RE

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

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

Mr Velji Parbat Vekaria (resigned 11 June 2022)	President
Mr Mavji Dhanji Jadv Vekaria (appointed 11 June 2022)	
Mr Kanji Parbat Hirani (resigned 11 June 2022)	Vice President
Mr Premji Harji Varsani (appointed 11 June 2022)	
Mr Suryakant V Varsani (resigned 11 June 2022)	General Secretary
Mr Ravi Dhanji Varsani (appointed 11 June 2022)	
Mr Pravin Kanji Khimani (resigned 11 June 2022)	Secretary
Mrs Meera Varsani (appointed 11 June 2022)	
Mrs Anita Mukesh Halai (resigned 11 June 2022)	Assistant Secretary
Ms Tina Shivji Jesani (appointed 11 June 2022)	
Mrs Anita Vinod Kerai (resigned 11 June 2022)	Assistant Secretary
Mr Rajesh Khimji Vekaria (resigned 11 June 2022)	Treasurer
Mr Arvin Lalji Assani (appointed 11 June 2022)	
Mrs 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  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Sub Committee Convenors**

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

**Auditors**

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

**Solicitors**

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

**Bankers**

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

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



.....  
Mr Rajesh Govind Jiwani - Trustee

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

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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 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

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

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

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

### **Other information**

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

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

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

### **Matters on which we are required to report by exception**

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

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

### **Responsibilities of trustees**

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

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

### **Our responsibilities for the audit of the financial statements**

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](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

Date: 31 October 2023



# SHREE KUTCH LEVA PATEL COMMUNITY (UK)

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

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

The notes form part of these financial statements

# SHREE KUTCH LEVA PATEL COMMUNITY (UK)

## STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2022

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

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

Mr Raiesh Govind Jiواني - Trustee

Mr Arvin Lalji Assani - Trustee

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

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

The notes form part of these financial statements

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

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

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

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

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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.

Investment properties held for sale are classified as current assets.

**Taxation**

The Charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

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

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

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

**Hire purchase and leasing commitments**

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

**Going concern**

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

**2. DONATIONS AND LEGACIES**

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

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

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

**3. INVESTMENT INCOME**

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

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. SUPPORT COSTS**

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

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

**Finance**

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

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

**6. SUPPORT COSTS - continued****Governance costs**

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

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**8. STAFF COSTS**

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

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

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

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**EXPENDITURE ON**



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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

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

**10. TANGIBLE FIXED ASSETS**

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

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

**10. TANGIBLE FIXED ASSETS - continued**

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

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

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

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

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

**11. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2022	800,000
Reclassification	(800,000)
	<hr/>
At 31 December 2022	-
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2022	-
	<hr/>
At 31 December 2021	800,000
	<hr/>

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

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

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

**11. INVESTMENT PROPERTY - continued**

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

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**13. CURRENT ASSET INVESTMENTS**

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

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**15. MOVEMENT IN FUNDS**

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

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

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

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

**15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<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>

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	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>

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

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

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

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**15. MOVEMENT IN FUNDS - continued**

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

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

**16. RELATED PARTY DISCLOSURES**

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