

KADWA PATIDAR SAMAJ (UK) LIMITED

England & Wales · Charity number 1002523

Details

Other names	KADWA PATIDAR SAMAJ UK LTD
Status	Registered
Legal form	Charitable company
Company number	02583841
Registered	1991-04-12
Register	View on the Charity Commission register

Contact

Address	126 Woodcock Hill Harrow Middlesex HA3 0JN
Phone	07944064905
Email	sureshkansagra@yahoo.com
Website	www.kpsuk.com

Activities

Objects: (A)THE ADVANCEMENT OF THE HINDU RELIGION; (B)THE ADVANCEMENT OF EDUCATION,THE RELIEF OF POVERTY AND THE PROMOTION OF HEALTH; AND(C)THE PROMOTION OF GOOD RELATIONS BETWEEN DIFFERENT RACIAL GROUPS FOR THE BENEFIT OF THE COMMUNITY AS A WHOLE.

Activities: Organise Cultural & Religious activities. Help with Education, promote and support activities for the elderly, youth and young. Regularly support Harrow Mayors Charities. Donations to charities working for the relief of Famine in Africa etc. Provide volunteers to assist other charities with aims similar to ours. All charity activities are carried out by volunteers and they are not paid.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£614,012	£383,475	£4,298,182	5
2023-12-31	£617,051	£296,360	£4,067,645	4
2022-12-31	£1,841	£222,302	£3,746,954	9
2021-12-31	£293,540	£241,413	-	-
2020-12-31	£88,320	£224,400	-	-

Trustees

Name	Role	Appointed
HASMUKHRAY PATEL		2017-06-04
JITENDRA PATEL		2022-04-08
Kirtik Patel		2025-05-18
MANSUKHLAL PATEL		2017-06-04
Manish Jayantilal Patel		2024-05-12
Mukesh Nanji Patel		2024-05-12
RAJENDRA TRIBHOVAN HANSRAJ SAVANI		2019-04-28
Ramila Dedakia		2022-05-08
SURESH LAXMIDAS KANSAGRA		2017-06-04

KADWA PATIDAR SAMAJ (UK) LIMITED

England & Wales - Charity number 1002523

Accounts

KADWA PATIDAR SAMAJ (UK) LIMITED

Limited by Guarantee

Trustees Report and Financial Statements

for the year ended 31 December 2024

Registered Charity Number 1002523

Registered Company Number 02583841

KADWA PATIDAR SAMAJ (UK) LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

CHARITY INFORMATION

Directors and Trustees

Suresh Kansagra JP
Mansukhlal Patel
Jitendra Patel
Bharat Megpara
Hasmukhray Patel
Rajendra Savani
Manish Patel
Mukesh Patel
Mrs Ramila Dedakia

Principal and Registered Office

126 Woodcock Hill
Kenton
Harrow
HA3 0JN

Registered Charity Number

1002523

Registered Company Number

2583841

Independent Auditor

Blue Spire Limited
Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, have pleasure in presenting their annual report for the purposes of the Charities Act 2011 and Sections 415 to 419 of the Companies Act 2006, together with the accounts for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (, FRS 102) in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kadwa Patidar Samaj (UK) Limited is a company limited by guarantee and is a Registered Charity with the Charity Commissioners for England and Wales, (Charity Registration No. 1002523). The company was established on 20 February 1991 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These were amended by Special Resolution at the Extra Ordinary General Meeting of the members' held on 1 February 2015. In the event of the company being wound up, the member's liability is limited to £1 each.

Organisation

The Board of Trustees (also known as the Board of Directors), is made up of 9 directors who administer and manage the day-to-day operation of the charity. The trustees receive no remuneration or other financial benefits and provide all their services on a voluntary basis.

The Board in normal circumstances meets up to six times a year and there is constant communication between Directors by email and phone on all important decisions to review strategy, policy, and performance. Extra meetings may be held, when necessary, to deal with any urgent issues that may arise from time to time. The governance structure is in place to split the responsibilities, and it consists of sub-committees of (1) Letting & Finance (2) Building & Facilities and (3) Capital Project & Maintenance (4) Health & Safety. These sub-committees are entrusted with the responsibility of day-to-day operational management of the Centre.

Appointment of Trustees

As set out in the Articles of Association the members of the charitable company attending the Annual General Meeting (AGM) elect three new trustees annually and three trustees resign in rotation. The retiring trustees are eligible for re-election if they wish.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and new nominations who have applied for the position of the trustees at the next AGM. Members with the right skills and ability are actively encouraged to join the Board to ensure proper and robust functioning of the Board.

Trustee induction and training

New trustees undergo an orientation day to get a brief on their personal & legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and most recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to work as a team and attend appropriate external training events where these will facilitate the undertaking of their role. They also have access to specialist help if needed.

Use of volunteers

Volunteers are an important resource in both our faith and community work. We encourage all members of our Charity to be involved in voluntary activities and to share their skills with others. We have achieved our goals by voluntary means and no remuneration was paid to any directors or members of the Charity.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

OBJECTIVES

The Objects of the Company are:

- 1.1 the advancement of the Hindu religion as professed and practiced by the Kadwa Patidar Community ("the Community") of the United Kingdom and elsewhere.
- 1.2 the advancement of education, the relief of poverty and the promotion of health in the United Kingdom and elsewhere.
- 1.3 the promotion of good relations between different racial groups for the benefit of the Community as a whole.
- 1.4 the promotion of harmony and understanding within the Community.
- 1.5 the advancement of cultural, sporting & religious activities and the provision of facilities for such activities.

Each year the Directors review Kadwa Patidar Samaj (U.K.) Limited's (KPS) objectives and activities to ensure that they continue to reflect our aims, goals, and objectives. In carrying out this review the directors have taken into consideration that they meet the Charity Commission's general guidance.

Our vision remains to maintain our key aims, which allows us to guide and shape our annual activities. The key aims are as follows:

- Provide facilities and undertake activities where Hindu culture and religion can be advanced.
- Provide the facilities of our Centre to the residents in the London Boroughs of Harrow & Brent and surrounding areas, for various community activities and the advancement of good relationships.
- Continue to promote positive community spirit and raise funds from different activities and donate these to good causes for the needy.

KEY ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Key Activities

The Centre was widely used by members and community at large in 2024 including but not limited to the following activities.

1 Promoting Hindu Religion

- 1.1 KPS community as every year, organised 9 days Navratri Festival. Many people attended the function every day and weekend were even more popular. Our members are admitted free of charge. We as an organisation are happy and proud to provide reasonably price entry to wider Hindu community. Navratri events at the centre are a family celebration, always very popular, peaceful, and harmonious.
- 1.2 Diwali function was held at our centre which was well attended by members. from all over the UK.
- 1.3 Janmashtami (the birth of Lord Krishna) religious event was held at the centre. Large number of Members and non-members attended at no cost. Furthering our aim to promote Hindu religion within the Hindu community.
- 1.4 We continue to provide marriage registration service for Hindu religious weddings. These provides Hindu community a facility to have their marriages registered at the same time as the religious ceremony. It is convenient, saves time, money and the large number of guests have an opportunity to witness the important ceremony. Since 1996 we have registered over 495 marriages, 20 in the year 2024.
- 1.5 Other communities like Shree Kshatriya Samaj, Shree Kutch Kadwa Patidar Samaj UK use our centre for their Diwali and other functions at the discounted rates.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

2 Condolences Gatherings (Prathna Sabha)

- 2.1 It is a custom in Asian and other communities to pay their respect to the bereaved family. On occasion large number of people visit the bereaved family to pay their respect at odd times and days at the family home. This is very stressful for the bereaved family due to lack of facilities and parking; the centre provides condolence & prayer facilities at a discounted rate. Over the years this has become very popular for the bereaved family and others to pay their respects on a single occasion.

3 Community Hall used by Schools and Education Boards

- 3.1 Local School St Gregory School, Harrow's Heroes, Harrow College, and Harrow Music and others use our Hall for their school events.

4 Local Community Use

- 4.1 We continue to have a good relationship with our neighbour, Elm Grove School. We use each other's car park for mutual benefits.
- 4.2 Harrow Council hires our venue for their meetings and training events.
- 4.3 Harrow Council hire our venue for stand by election day counting centre.
- 4.4 Oshwal Elderly Welfare Association (Charity) group hires our centre on numerous occasions for their social events, whereby they organise a day out for their elderly to celebrate cultural and religious events. Over 500 people regularly attend this event each time. We are proud to provide these facilities at discounted rates and this provides social gatherings for the elderly.
- 4.5 Our Kadwa Patidar elderly group meet every Wednesday to get together to socialise and undertake various recreational activities and have a day out from their home to meet and enjoy with friends.
- 4.6 KPS also organised a Sports Day at an external venue to encourage all young and old members to participate in sports activities. We are pleased to report that it was a successful event with a large number participating.
- 4.7 Yoga classes are held at the Centre for members and non-members at a very reasonable cost. It is open to the wider community. We hold two Yoga sessions morning and evening on a Wednesday.
- 4.8 A recreational card club gathering takes place every Wednesday evening, whereby members enjoy a friendly game of Bhukhar which promotes young and old to stimulate their mental activity.

We are very pleased and honoured to report that all above activities help to prevent social isolation and supports mental health wellbeing.

Summary of main achievements

- 1 KPS continues to provide facilities where Hindu culture and religion can advance.
- 2 KPS facilities are widely used by local residents & communities, including schools, councils, and elderly organisations. To support various religious, cultural, and other local events, we take pride in providing large discounts to the hirer depending on the type of activity they would like to undertake.
- 3 KPS over the years have donated large sums of money to the charities for worthy causes.
- 4 We continue to receive positive feedback from the hirers and, visitors via various channels such as emails and social media.
- 5 Since our regular caretakers Peter and Jay resigned, we have been struggling to employ and retain staff due to unsocial hours and work. The Board is pleased to inform that the 3-part time Indian student staff working for us for 20 hours per week have now been sponsored by us, there visa to remain and work full time in UK is extended. We bore all the fees and legal costs associated with the applications. We have also loaned money and assisted with their spouse's application to remain in the UK. We currently have 3 full-time employees and 1 part-time, working as and when required.

FINANCIAL REVIEW

The detailed financial position is shown in the attached financial statements. Both the income and the operating expenses were in line with expectations.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

The Directors have taken note of changing the requirement of the community and have enhanced its facilities in line with demand.

The Directors are always mindful of their financial obligations and maintain a prudent reserve for any emergencies.

The Following items listed below were completed in 2024.

- 1 Annual clean inside and out of the Centre.
- 2 All overgrown trees and shrubs in both car parks and the yard trimmed.
- 3 Cleared blocked drains in the toilets were causing flooding on a continuous basis.
- 4 Persistent roof leakage on both main hall and annex have been repaired but may need to be overhauled at a future date.
- 5 Enhanced the stage ceiling lighting.
- 6 All the guttering cleaned to stop overflow of rainwater from roof.
- 7 Storerooms cleared of unwanted clutter accumulated over the years.

The Board takes this opportunity to thank all its members, volunteers & staff for their dedicated help and support in running the Centre.

In addition, the Board has resolved to undertake expenditure, where it will generate higher income in the coming years and maintain our facility to a high standard. All the improvements listed in the Financial Review of this report contribute to the general facilities so as to make the centre more attractive for the local community, aid educational use and help generate future income.

In addition, the Board continues to be cautious in its approach to ensure it develops and maintains a healthy financial position. The Charity's reserves are held, and need to be maintained and increased over the next few years, to the following purposes:

- In the event of any contingencies
- To help pay for major refurbishment of the Centre, which is likely to be needed in the medium term. Such expenditure will cost significant sums.
- To build the Charity's capacity to repay the generous loan it has been provided by Shree Kadwa Samaj (UK) who have confirmed that they will not demand repayment in the foreseeable future.

The financial results of the charity for the reporting period demonstrate similar performance to the previous year. This can be attributed to the continuing popularity of the Centre as a result of the enhanced facilities. Expenditure has increased by approximately £83,000 in the year. This can be attributed to inflation, increased wages, heating, lighting and boiler repair in the Annexe Hall.

On the balance sheet date unrestricted general funds reserves amounted to £454,953 (2023: £127,850). This solidifies our financial footing and ensures that we hold sufficient funds to purchase the Freehold if and when the council offers it. The roof and the floor of the main hall have been in place for over 30 years. Although still serviceable it will require full replacement in the near future at a substantial cost with funds designated for this purpose.

Going Concern Status

The Board has fully reviewed the financial position of the KPS Charity organisation and is confident of its ability to continue operating as a going concern for the foreseeable future despite any pandemic due to the strong cash position, and the excellent condition of the facilities which have been maintained on a low-cost basis.

Risk review

The Board of Directors have assessed the risks the charity faces and have set up a Risk Register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at every Board Meeting and take appropriate action as necessary to mitigate any potential risk.

The Directors are satisfied that a good system is in place (or arrangements are made), to manage the identified risks. Attention has also been focused on non- financial risks arising from fire, health & safety of staff and recruiting competent professional trustees/ leaders etc. We will also be monitoring our Charity's financial

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

sustainability and ensure that all unexpected internal or external events are properly managed, and the associated risk minimised.

PLANS FOR FUTURE PERIODS

As we look ahead, our primary aim is to be able to facilitate more community use of the Centre by members and the wider community. We aspire to do more charitable work and assist other charities with financial support. This is in line with the aims and objects of the charity, to include the below imminent plans.

1 Fundraising activities and Donations planned for 2025

- 1.1 It is agreed by the Board to host fund raising event in aid of Harrow Mayors charity.
- 1.2 A sum of £1,000 has been agreed to be donated to Elms Grove school for children's activities. We are in process of organizing a meeting with the Head teacher.
- 1.3 A sum of £1,500 is agreed to be donated to a registered charity in Mombasa, Kenya which helps deprived people by way of food, clothing and health care to the needy.
- 1.4 KPS (UK) Ltd Board and Shree KPS Executive members both have jointly agreed to donate £100,000 to Aum Foundation for funding the first Asian crematorium building in Denham, UK.
- 1.5 During the year the Centre hired the venue to various organisation at discounted rates which roughly equates to:
 - Schools and Harrow Council approx. £9,500
 - Other Charities e.g. Oshwal Elderly, Shree Kutch Kadwa Patidar UK Ltd and BAPS approx. £17,750.
 - Condolence Prayer meeting and ceremonies £2,000.
 - KPS members condolence meetings and ceremonies £14,500
 - KPS Social and Religious events £45,200.
 - KPS Senior Citizen functions, sports activities, yoga classes, KPS Friday Club and KPS Social & Card Club

Our future direction as mentioned above is to be able to achieve our aims and objects of the company's memorandum and charitable status.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Kadwa Patidar Samaj (UK) Limited for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPOINTMENT OF INDEPENDENT AUDITOR

Blue Spire Limited expressed their willingness to continue as auditors to the charity. The members will consider the reappointment of auditors at the charity's upcoming AGM.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Approved by the Trustees and signed on their behalf.



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Suresh Kansagra
Chairman

Date 22nd February 2025



.....
Bharat Megpara
Finance Trustee

Date 22nd February 2025

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Kadwa Patidar Samaj (UK) Limited (the 'charitable company') for the year ended 31 December 2024 which comprise of the Statement of Financial Activities, the Balance Sheet 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, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year end.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of a charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT AUDITOR'S REPORT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6 and 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our work included obtaining an understanding of the legal and regulatory requirements applicable to the charitable company and an understanding of how the charitable company complies with those requirements by discussions with those charged with governance. We consider the most significant laws and regulations applicable to this charity as being the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council together with health and safety regulations and employment law. We inquired as to whether there were any instances of non-compliance or suspected non-compliance with laws and regulations and considered through our audit work whether any evidence of possible non-compliance existed.

Additionally we assess the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions those charged with governance in respect the controls in this area and designing our audit testing in response to the financial statement areas most at risk.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT AUDITOR'S REPORT

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>
This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Geoffrey Frost BSc (Hons) FCA
For and on behalf of Blue Spire Limited, Statutory Auditor

Date 07 March 2025

Cawley Priory
South Pallant
Chichester
West Sussex
PO19 7UY

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	1	3,858	-	3,858	12,522
Other trading activities	2	565,712	-	565,712	590,660
Grant income	3	-	-	-	-
Investments	4	44,442	-	44,442	13,869
Total income		614,012	-	614,012	617,051
EXPENDITURE ON:					
Raising funds	5	382,065	-	382,065	283,835
Charitable activities - grants	7	-	1,410	1,410	12,526
Total		382,065	1,410	383,475	296,361
Net Income/(expenditure)		231,947	(1,410)	230,537	320,691
Transfers between funds	13	(1,410)	1,410	-	-
Net movement in funds		230,537	-	230,537	320,691
RECONCILIATION OF FUNDS					
Total funds brought forward	13	4,067,645	-	4,067,645	3,746,954
Total funds carried forward	13	4,298,182	-	4,298,182	4,067,645

None of the charity's other activities were acquired or discontinued during the above two financial years.

The group has no recognised gains or losses other than those dealt with in the statement of financial activities.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

BALANCE SHEET AS AT 31 DECEMBER 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	10		3,343,228		3,439,795
CURRENT ASSETS					
Debtors	11	22,667		12,650	
Cash at hand and in bank		<u>2,246,565</u>		<u>1,923,531</u>	
Total current assets		<u>2,269,232</u>		<u>1,936,181</u>	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	12	<u>1,314,278</u>		<u>1,308,331</u>	
Net current assets/(liabilities)			954,954		627,850
Net assets/(liabilities)			<u><u>4,298,182</u></u>		<u><u>4,067,645</u></u>
THE FUNDS OF THE CHARITY					
Restricted funds	13		-		-
Unrestricted funds	13				
Designated funds		3,843,229		3,939,795	
General funds		<u>454,953</u>		<u>127,850</u>	
Total unrestricted funds			4,298,182		4,067,645
Total charity funds			<u><u>4,298,182</u></u>		<u><u>4,067,645</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accompanying notes form part of these financial statements

These financial statements were approved by the board on 22nd February 2025 and signed on their behalf.



Suresh Kansagra
Chairman



Bharat Megpara
Finance Director

Company number: 02583841
Charity number: 1002523

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF CASH FLOWS

	2024		2023	
	Total Funds		Total Funds	
	£	£	£	£
Net cash provided by (used in) operating activities		279,382		359,082
Cash flows from investing activities:				
Investment income	44,442		13,869	
Purchase of tangible fixed assets	(790)		11,334	
Net cash provided by investing activities		43,652		25,203
Change in cash and cash equivalents in the year		323,034		384,285
Cash and cash equivalents at the beginning of the reporting year		1,923,531		1,539,246
Cash and cash equivalents at the end of the reporting year		2,246,565		1,923,531
Cash and cash equivalents consist of:				
Cash at bank and in hand		2,246,565		1,923,531
Cash and cash equivalents at the end of the reporting year		2,246,565		1,923,531
<i>Reconciliation of net income/(expenditure) to net cash flow from operating activities</i>				
Net income/(expenditure) for the reporting period		230,537		320,691
Adjustments for:				
Depreciation charges	97,357		99,063	
Investment income	(44,442)		(13,869)	
(Increase)/decrease in debtors	(10,017)		(5,453)	
Increase/(decrease) in creditors	5,947		(41,350)	
		48,845		38,391
Net cash provided by (used in) operating activities		279,382		359,082

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

ACCOUNTING POLICIES

General information, scope and basis of the financial statements

Kadwa Patidar Samaj (UK) Limited is an incorporated charity, limited by guarantee, incorporated in England with the company number 02583841. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are outlined in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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 recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from the hire of the hall, equipment and services is recognised when the event takes place.

Income from sales of electricity is recognised when amounts have been confirmed and received.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs of generating funds

Support costs are those that assist the work of the charity and include office costs, governance costs, administrative payroll costs. Support and governance costs have been allocated to expenditure on raising funds on the basis this is consistent with use of the resources.

Governance costs

Governance costs comprise the costs associated with the governance arrangements of the charity and include audit fees, legal advice (if any) for trustees, costs associated with constitutional and statutory requirements and any costs associated with the strategic as opposed to the day to day management of the charity's assets.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Contributions are made to the employee's personal pension arrangements.

VAT

The charity is not registered for VAT and cannot recover VAT incurred on costs. These are therefore stated inclusive of any VAT

Taxation

The charity is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the charity's activities.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

ACCOUNTING POLICIES

Fixed Assets

Fixed assets are stated at cost and depreciation is provided at rates calculated to write-off the cost of each asset over its useful economic life, less any estimated residual value as follows:

Long leasehold land and buildings	Over the life of the lease
Furniture, fittings and equipment	15% per annum on a reducing balance basis

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted (general) funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Donations received	3,858	-	3,858	-	12,522	12,522
	<u>3,858</u>	<u>-</u>	<u>3,858</u>	<u>-</u>	<u>12,522</u>	<u>12,522</u>

2. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Hire of hall, equipment and services	553,283	-	553,283	576,767	-	576,767
Electricity generation income	10,429	-	10,429	9,893	-	9,893
Marriage registration fees	2,000	-	2,000	4,000	-	4,000
	<u>565,712</u>	<u>-</u>	<u>565,712</u>	<u>590,660</u>	<u>-</u>	<u>590,660</u>

3. Grant income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Grant - Harrow Council	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4. Investment income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Bank interest receivable	44,442	-	44,442	13,869	-	13,869
	<u>44,442</u>	<u>-</u>	<u>44,442</u>	<u>13,869</u>	<u>-</u>	<u>13,869</u>

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

5. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Direct costs of fundraising	1,016	-	1,016	1,000	-	1,000
Support costs (see note 6.)	381,049	-	381,049	282,835	-	282,835
	<u>382,065</u>	<u>-</u>	<u>382,065</u>	<u>283,835</u>	<u>-</u>	<u>283,835</u>

6. Support and governance costs

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Wages and salaries	94,587	-	94,587	53,778	-	53,778
Casual wages	-	-	-	14,240	-	14,240
Recruitment costs	-	-	-	4,486	-	4,486
Rates	120	-	120	4,160	-	4,160
Light and heat	75,573	-	75,573	35,749	-	35,749
Insurance	11,187	-	11,187	9,975	-	9,975
Repairs and maintenance	64,780	-	64,780	33,037	-	33,037
Cleaning	5,458	-	5,458	6,019	-	6,019
Telecommunications	2,244	-	2,244	2,114	-	2,114
Sundry and office expenses	7,542	-	7,542	5,685	-	5,685
Depreciation	97,357	-	97,357	99,063	-	99,063
Legal and professional fees	18,601	-	18,601	10,928	-	10,928
Audit fees	3,600	-	3,600	3,600	-	3,600
	<u>381,049</u>	<u>-</u>	<u>381,049</u>	<u>282,834</u>	<u>-</u>	<u>282,834</u>

7. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Grants to institutions:						
Cancer Research UK	-	-	-	-	-	-
Mind in Harrow	-	1,410	1,410	-	10,525	10,525
St Lukes Hospice	-	-	-	-	1,001	1,001
Narayan Seva Sansthan UK	-	-	-	-	1,000	1,000
	<u>-</u>	<u>1,410</u>	<u>1,410</u>	<u>-</u>	<u>12,526</u>	<u>12,526</u>

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

8. Auditor's remuneration

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Auditor's remuneration - audit	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>

9. Wages and salary cost

	2024 £	2023 £
Gross wages	86,017	52,276
Employer's national insurance costs	8,454	1,294
Pension costs	<u>116</u>	<u>208</u>
	<u>94,587</u>	<u>53,778</u>
	2024	2023
Staff numbers:		
Average head count	<u>5</u>	<u>4</u>

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding period.

Key management comprises the directors.

No remuneration was paid to trustees during the period or in the previous financial period.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

10. Fixed assets

	Long Leasehold land and buildings £	Furniture fittings and equipment £	Total £
<i>Cost</i>			
At 1 January	3,770,984	557,143	4,328,127
Additions / (retention released)	-	790	790
Disposals	-	-	-
At 31 December	<u>3,770,984</u>	<u>557,933</u>	<u>4,328,917</u>
<i>Depreciation</i>			
Accumulated at 1 January	520,360	367,972	888,332
Charge for the year	65,045	32,312	97,357
On disposals	-	-	-
At 31 December	<u>585,405</u>	<u>400,284</u>	<u>985,689</u>
Net book value at 31 December 2024	<u>3,185,579</u>	<u>157,649</u>	<u>3,343,228</u>
Net book value at 31 December 2023	<u>3,250,624</u>	<u>189,171</u>	<u>3,439,795</u>

11. Debtors

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Trade debtors	350	-	350	470	-	470
Other debtors	15,135	-	15,135	5,600	-	5,600
Prepayments	7,182	-	7,182	6,580	-	6,580
	<u>22,667</u>	<u>-</u>	<u>22,667</u>	<u>12,650</u>	<u>-</u>	<u>12,650</u>

12. Creditors

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Trade creditors	276	-	276	2,575	-	2,575
Other loans	1,217,490	-	1,217,490	1,229,490	-	1,229,490
Accruals	15,782	-	15,782	13,516	-	13,516
Deferred income (see below)	80,730	-	80,730	62,750	-	62,750
	<u>1,314,278</u>	<u>-</u>	<u>1,314,278</u>	<u>1,308,331</u>	<u>-</u>	<u>1,308,331</u>

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

12a. Analysis of movement in deferred income

	Brought forward £	Released in year £	Deferred in year £	Carried forward £
Hall Hire Deposits	62,750	(62,750)	80,730	80,730
	<u>62,750</u>	<u>(62,750)</u>	<u>80,730</u>	<u>80,730</u>

The above deferred income arises from the conditions of and the income recognition point not being met at the balance sheet date.

13. Analysis of net movement in funds

	Year ended 31 December 2024				
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfers between funds £	Total funds carried forward £
<i>Restricted funds</i>					
Mind in Harrow	-	-	(1,410)	1,410	-
St Lukes Hospice	-	-	-	-	-
Narayan Seva Sansthan UK	-	-	-	-	-
<i>Total restricted funds</i>	<u>-</u>	<u>-</u>	<u>(1,410)</u>	<u>1,410</u>	<u>-</u>
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Fixed asset reserve	3,439,795	-	-	(96,566)	3,343,229
Centre refurbishment and repairs	500,000	-	-	-	500,000
<i>Total designated funds</i>	<u>3,939,795</u>	<u>-</u>	<u>-</u>	<u>(96,566)</u>	<u>3,843,229</u>
<i>General funds</i>	<u>127,850</u>	<u>614,012</u>	<u>(382,065)</u>	<u>95,156</u>	<u>454,953</u>
<i>Total unrestricted fund</i>	<u>4,067,645</u>	<u>614,012</u>	<u>(382,065)</u>	<u>(1,410)</u>	<u>4,298,182</u>
Total funds	<u>4,067,645</u>	<u>614,012</u>	<u>(383,475)</u>	<u>-</u>	<u>4,298,182</u>

Description of funds

Restricted funds

Mind in Harrow	Funds raised to support activities of Mind in Harrow.
St Lukes Hospice	Funds raised to support activities of St Lukes Hospice.
Narayan Seva Sansthan UK	Funds raised to support activities of Narayan Seva Sansthan UK.

Designated funds

Fixed asset reserve	Designated fund for for fixed assets.
Centre refurbishment and repairs	Designated fund for esential planned future works on the Centre.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

13. Analysis of net movement in funds -continued

	Year ended 31 December 2023				
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfers between funds £	Total funds carried forward £
Restricted funds					
Mind in Harrow	-	10,521	(10,525)	4	-
St Lukes Hospice	-	1,001	(1,001)	-	-
Narayan Seva Sansthan UK	-	1,000	(1,000)	-	-
Total restricted funds	-	12,522	(12,526)	4	-
Unrestricted funds					
Designated funds					
Fixed asset reserve	3,550,193	-	-	(110,398)	3,439,795
Centre refurbishment and repairs	-	-	-	500,000	500,000
Total designated funds	3,550,193	-	-	389,602	3,939,795
General funds	196,761	604,529	(283,834)	(389,606)	127,850
Total unrestricted fund	3,746,954	604,529	(283,834)	(4)	4,067,645
Total funds	3,746,954	617,051	(296,360)	-	4,067,645

Description of funds

Restricted funds

Mind in Harrow

Funds raised to support activities of Mind in Harrow.

St Lukes Hospice

Funds raised to support activities of St Lukes Hospice.

Narayan Seva Sansthan UK

Funds raised to support activities of Narayan Seva Sansthan UK.

Designated funds

Fixed asset reserve

Designated fund for fixed assets.

Centre refurbishment and repairs

Designated fund for essential planned future works on the Centre.

14. Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

15. Financial instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2024 £	2023 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
Other debtors	7,182	6,580
	<u>7,182</u>	<u>6,580</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
Trade creditors	276	2,575
Other creditors	1,217,490	1,229,490
	<u>1,217,766</u>	<u>1,232,065</u>

16. Related party transactions

The other loans of £1,217,490, (2023: £1,229,490) in note 12 are from an associated membership organisation representing the same community, Shree Kadwa Patidar Samaj (UK), are repayable at three months notice and carry interest as agreed by both parties. No interest is payable for the current or preceding year.

Shree Kadwa Patidar Samaj (UK) have confirmed they will continue to support the company and accordingly that no demand for repayment shall be made in the foreseeable future, however the loan is deemed to be repayable on demand.

Insurance is being paid for Kadwa Patidar Samaj (UK) Limited and Shree Kadwa Patidar Samaj (UK) from the company with a combined premium of £11,182 (2023: £9,975).

There were no other transactions with related parties that require disclosure in the financial statements.

No trustees were reimbursed expenses for travel and subsistence in this or the preceding period.

KADWA PATIDAR SAMAJ (UK) LIMITED

England & Wales - Charity number 1002523

Accounts

KADWA PATIDAR SAMAJ (UK) LIMITED

Limited by Guarantee

Trustees Report

and Financial Statements

for the year ended 31 December 2023

Registered Charity Number 1002523

Registered Company Number 02583841

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY INFORMATION

Directors and Trustees

Suresh Kansagra JP
Dr Sushila Patel
Jitendra Patel
Bharat Megpara
Hasmukhray Patel
Rajendra Savani
Mansukhlal Patel
Shantilal Patel
Mrs Ramila Dedakia

Principal and Registered Office

126 Woodcock Hill
Kenton
Harrow
HA3 0JN

Registered Charity Number

1002523

Registered Company Number

2583841

Independent Auditor

Blue Spire Limited
Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY INFORMATION

The Trustees, who are directors for the purposes of company law, have pleasure in presenting their annual report for the purposes of the Charities Act 2011 and Sections 415 to 419 of the Companies Act 2006, together with the accounts for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kadwa Patidar Samaj (UK) Limited is a company limited by guarantee and is a Registered Charity with the Charity Commissioners for England and Wales, (Charity Registration No. 1002523). The company was established on 20 February 1991 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These were amended by Special Resolution at the Extra Ordinary General Meeting of the members' held on 1 February 2015. In the event of the company being wound up, the member's liability is limited to £1 each.

Organisation

The Board of Trustees (also known as the Board of Directors), is made up of 9 directors who administer and manage the day-to-day operation of the charity. The trustees receive no remuneration or other financial benefits and provide all their services on a voluntary basis.

The Board in normal circumstances meets up to six times a year and there are constant communications between Directors by email and phone on all important decisions to review strategy, policy, and performance. Extra meetings may be held, when necessary, to deal with any urgent issues that may arise from time to time. The governance structure is in place to split the responsibilities and it consists of sub-committees of (1) Letting & Finance (2) Building & Facilities and (3) Capital Project & Maintenance (4) Health & Safety. These sub-committees are entrusted with the responsibility of day-to-day operational management of the Centre.

Appointment of Trustees

As set out in the Articles of Association the members of the charitable company attending the Annual General Meeting (AGM) elect three new trustees annually and three trustees resign in rotation. The retiring trustees are eligible for re-election if they so wish.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and new nominations who have applied for the position of the trustees at the next AGM. Members with right skills and ability are actively encouraged to join the Board to ensure proper and robust functioning of the Board.

Trustee induction and training

New trustees undergo an orientation day to get a brief on their personal & legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and most recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to work as a team and attend appropriate external training events where these will facilitate the undertaking of their role. They also have access to specialist help if needed.

Use of volunteers

Volunteers are an important resource in both our faith and community work. We encourage all members of our Charity to be involved in voluntary activities and to share their skills with others. We have achieved our goals by voluntary means and no remuneration was paid to any directors or members of the Charity.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY INFORMATION

OBJECTIVES

The Objects of the Company are:

- 1.1 the advancement of the Hindu religion as professed and practiced by the Kadwa Patidar Community ("the Community") of the United Kingdom and elsewhere.
- 1.2 the advancement of education, the relief of poverty and the promotion of health in the United Kingdom and elsewhere.
- 1.3 the promotion of good relations between different racial groups for the benefit of the Community as a whole.
- 1.4 the promotion of harmony and understanding within the Community.
- 1.5 the advancement of cultural, sporting & religious activities and the provision of facilities for such activities.

Each year the Directors review Kadwa Patidar Samaj (U.K.) Limited's (KPS) objectives and activities to ensure that they continue to reflect our aims, goals, and objectives. In carrying out this review the directors have taken consideration that they meet the Charity Commission's general guidance.

Our vision remains to maintain our key aims, which allows us to guide and shape our annual activities. The key aims are as follows:

- Provide facilities and undertake activities where Hindu culture and religion can be advanced.
- Provide the facility of our Centre to the residents in the London Boroughs of Harrow & Brent and surrounding areas, for various community activities and advancement of good relationships.
- Continue to promote positive community spirit and raise funds from different activities and donate these to good causes for the needy.

KEY ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Key Activities

The Centre was widely used by members and community at large in 2023 including but not limited to the following activities.

1 Fundraising activities

- 1.1 KPS Community organised a charity at the Kadwa Patidar Samaj raised and donated £10,525 to Mind in Harrow a registered charity in Harrow at the Diwali Event.
- 1.2 A sum of £1,001 was donated to St Lukes a local registered charity who provided hospice care.
- 1.3 A sum of £1,000 was also donated to Narayan Seva Santhan UK a registered charity which provides financial and health assistance to needy.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES' REPORT

2 Promoting Hindu Religion

- 2.1 KPS community as every year, organised 9 days Navratri Festival. Many people attended the function every day and weekend were even more popular. Our members are admitted free of charge. We as an organisation are happy and proud to provide reasonably price entry to wider Hindu community. Navratri events at the center are a family celebration, always very popular, peaceful, and harmonious.
- 2.2 Diwali function was held at our center which was well attended by members. from all over UK.
- 2.3 Janmashtami (the birth of Lord Krishna) religious event was held at the center. Large number of Members and non-members attended at no cost. Furthering our aim to promote Hindu religion within the Hindu community.
- 2.4 We continue to provide marriage registration service for Hindu religious weddings. These provides Hindu community a facility to have their marriages registered at the same time as the religious ceremony. It is convenient, saves time, money and the large number of guests have an opportunity witness the important ceremony. Since 1996 we have registered over 475 marriages, 20 in the year 2023.
- 2.5 Other community like Shree Kshatriya Samaj, Shree Leva Kutch Community use our center for their Diwali and other functions at the discounted rates.

3 Condolences Gatherings (Prathna Sabha)

- 3.1 It is a custom in Asian and other communities to pay their respect to the bereaved family. On occasion large number of people visit the bereaved family to pay their respect at odd times and days at the family home. This is very stressful for the bereaved family due to lack of facilities and parking; the center provides these condolence & prayer facilities at a discounted rate. Over the years this became very popular for the bereaved family and others to pay their respects on a single occasion.

4 Community Hall used by Schools and Education Boards

- 4.1 Local School St Gregory School, Harrow's Heroes, Harrow College, and Harrow Music and others use our Hall for their school events.

5 Local Community Use

- 5.1 We have good relationship with our neighbour, Elm Grove school. We use each other's car park for mutual benefits.
- 5.2 Harrow Council hires our venue for their meetings and training events.
- 5.3 Harrow Council hire our venue for stand by election day counting center.
- 5.4 Oshwal Elderly Welfare Association (Charity) group hires our center number of times a year for their gathering, where they organise a day out for their elderly to celebrate cultural and national events. Over 500 people regularly attend this event each time. We are proud to provide these facilities at discounted rates and this provides social gathering for elderly.
- 5.5 Our Kadwa Patidar elderly group meet every Tuesday or Wednesday to get together to socilise and undertake various recreational activities and have a day out from their home to meet and enjoy with friends.
- 5.6 KPS also organised a Sports Day at an external venue to encourage all young and old members to participate in sports activities. We are pleased to report that it was a successful event with large number participating.
- 5.7 Yoga classes are held at the Centre for members and non-members at very reasonable cost. It is open to all residents.
- 5.8 A recreational card club gathering takes place every Monday evening, whereby members enjoy a friendly game of Bhukhar which promotes young and old to stimulate their mental activity.

We are very pleased and honored to report that all above activities help to prevent social isolation and supports mental health wellbeing.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES' REPORT

Summary of main achievements

- 1 KPS continues to provide facilities where Hindu culture and religion can advance.
- 2 KPS facilities are widely used by local residents & communities, including schools, councils, and elderly organisations. To support various religious, cultural, and other local events, we take pride in providing large discounts to the hirer depending on the type of activity they would like to undertake.
- 3 KPS, over the years have donated large sums of money to the charities for worthy causes.
- 4 We continue to receive positive feedback from the hirers and, visitors via various channels such as emails and social media.

FINANCIAL REVIEW

The detailed financial position is shown in the attached financial statements. Both the income and the operating expenses were in line with expectations.

The Directors have taken the note of changing requirement of the community and have enhanced its facilities in line with demand.

The Directors are always mindful of their financial obligations and maintain prudent reserve for any emergencies.

The Following items listed below were completed in 2023.

- 1 Annual deep clean inside and out of the Centre.
- 2 All overgrown trees and shrubs in both carparks and the yard trimmed.
- 3 Cleared blocked drains in the toilets which were causing flooding.
- 4 Persistent roof leakage on both main hall and annex repaired.
- 5 Enhanced the stage ceiling lighting
- 6 All the guttering cleaned to stop overflow of rainwater- roof area
- 7 Storerooms cleared of undesired items collected over the years.

The Board takes this opportunity to thank all its members, volunteers & staff for their dedicated help and support in running of the centre.

In addition, the Board had resolved to undertake expenditure, where it will generate higher income in the coming years and to maintain our facility to high standards. All the improvements listed in Financial Review of this report contributes to the general facilities so as to make the center more attractive for the local community, aid educational use and help generate future income.

In addition, the Board continues to be cautious in its approach to ensure it develops and maintain a healthy financial position. The Charity's reserves are held, and need to be increased by future surpluses over the next few years, to enable the following purposes:

- In the event of unplanned deficits due to emergency expenditure or the generation of lower income.
- To help pay for major refurbishment of the Centre which is likely to be needed in the medium term. Such expenditure will cost significant sums.
- To build the Charity's capacity to repay the generous loan it has been provided by Shree Kadwa Samaj (UK) who have confirmed that they will not demand repayment in the foreseeable future

The financial results of the charity for the reporting period demonstrate increase in turnover, profits and balances with total income increasing to £617,051 from £572,997. This is as a result of enhanced facilities and more bookings. Expenditure totalled £296,360 (2022: £242,152) providing an overall surplus of £320,691 (2022: 330,845).

At the balance sheet date free reserves amounted to £127 850. This solidifies our financial footing and ensures that we hold sufficient funds to purchase the Freehold if and when the council offers it. The roof and the floor of the main hall has been in place for over 30 years. Although still serviceable it will require full replacement in the near future at a substantial cost with funds designated for this purpose.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES' REPORT

Going Concern Status

The Board has fully reviewed the financial position of the KPS Charity organisation and are confident of its ability to continue operating as a going concern for the foreseeable future despite any pandemic due to the strong cash position, excellent condition of the facilities which have been maintained on low-cost basis.

Risk review

The Board of Directors have assessed the risks the charity faces and have set up a Risk Register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at every Board Meeting and takes appropriate action as necessary to mitigate any potential risk.

The Directors are satisfied that a good system is in place (or arrangements are on hand), to manage the identified risks. Attention has also been focused on non- financial risks arising from fire, health & safety of staff and recruiting competent professional trustees/ leaders etc. We will also be monitoring our Charity's financial sustainability and ensure that all unexpected internal or external events are properly managed, and the associated risk minimised.

PLANS FOR FUTURE PERIODS

As we look ahead, our primary aim is to be able to facilitate more community use of the centre by members and wider community. We aspire to do more charitable work and assist other charities with financial support. This is in line with aims and objects of the charity.

Our future direction as mentioned above is to be in a position to achieve our aims and objects of the companies memorandum and charitable status.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Kadwa Patidar Samaj (UK) Limited for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

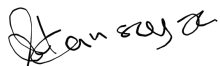
TRUSTEES' REPORT

APPOINTMENT OF INDEPENDENT AUDITOR

Blue Spire Limited expressed their willingness to continue as auditors to the charity. The members will consider the reappointment of auditors at the charity's upcoming AGM.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Approved by the Trustees and signed on their behalf.



.....
Suresh Kansagra
Chairman

Date 18 April 2024



.....
Bharat Megpara
Finance Trustee

Date 18 April 2024

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Kadwa Patidar Samaj (UK) Limited ('the company') for the year ended 31 December 2023 which comprise of the Statement of Financial Activities, the Balance Sheet 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, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT AUDITOR'S REPORT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our work included obtaining an understanding of the legal and regulatory requirements applicable to the charitable company and an understanding of how the charitable company complies with those requirements by discussions with those charged with governance. We consider the most significant laws and regulations applicable to this charity as being the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council together with health and safety regulations and employment law. We inquired as to whether there were any instances of non-compliance or suspected non-compliance with laws and regulations and considered through our audit work whether any evidence of possible non-compliance existed.

Additionally we assess the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions those charged with governance in respect the controls in this area and designing our audit testing in response to the financial statement areas most at risk.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT AUDITOR'S REPORT

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Geoffrey Frost BSc(Hons) FCA (Senior Statutory Auditor)
For and on behalf of Blue Spire Limited, Statutory Auditor

Cawley Priory
South Pallant
Chichester
West Sussex
PO19 7UY

Date 23 April 2024

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

			2023	2022
	Note	Unrestricted Funds £	Restricted Funds £	Unrestricted Total Funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	1	-	12,522	9,141
Other trading activities	2	590,660	-	558,015
Grant income	3	-	-	4,000
Investments	4	13,869	-	1,841
Total income		604,529	12,522	572,997
EXPENDITURE ON:				
Raising funds	5	283,834	-	232,002
Charitable activities - grants	7	-	12,526	10,150
Total		283,834	12,526	242,152
Net Income/(expenditure)		320,695	(4)	330,845
Transfers between funds	13	(4)	4	-
Net movement in funds		320,691	-	330,845
RECONCILIATION OF FUNDS				
Total funds brought forward	13	3,746,954	-	3,416,109
Total funds carried forward	13	4,067,645	-	3,746,954

None of the charity's other activities were acquired or discontinued during the above two financial years.

The group has no recognised gains or losses other than those dealt with in the statement of financial activities.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

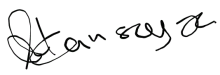
BALANCE SHEET AS AT 31 DECEMBER 2023

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	10		3,439,795		3,550,192
CURRENT ASSETS					
Debtors	11	12,650		7,197	
Cash at hand and in bank		1,923,531		1,539,246	
Total current assets		<u>1,936,181</u>		<u>1,546,443</u>	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	12	<u>1,308,331</u>		<u>1,349,681</u>	
Net current assets/(liabilities)			627,850		196,762
Net assets/(liabilities)			<u>4,067,645</u>		<u>3,746,954</u>
THE FUNDS OF THE CHARITY					
Restricted funds	13		-		-
Unrestricted funds	13				
Designated funds		3,939,795		3,550,193	
General funds		<u>127,850</u>		<u>196,761</u>	
Total unrestricted funds			4,067,645		3,746,954
Total charity funds			<u>4,067,645</u>		<u>3,746,954</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accompanying notes form part of these financial statements

These financial statements were approved by the board on 18 April 2024 and signed on their behalf.


.....
Suresh Kansagra
Chairman


.....
Bharat Megpara
Finance Director

Company number: 02583841
Charity number: 1002523

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF CASH FLOWS

	2023		2022	
	Total Funds		Total Funds	
	£	£	£	£
Net cash provided by (used in) operating activities		359,082		413,641
Cash flows from investing activities:				
Investment income	13,869		1,841	
Purchase of tangible fixed assets	11,334		(2,486)	
Net cash provided by investing activities		25,203		(645)
Change in cash and cash equivalents in the year		384,285		412,996
Cash and cash equivalents at the beginning of the reporting year		1,539,246		1,126,250
Cash and cash equivalents at the end of the reporting year		1,923,531		1,539,246
<i>Reconciliation of net income/(expenditure) to net cash flow from operating activities</i>				
Net income/(expenditure) for the reporting period		320,691		330,845
Adjustments for:				
Depreciation charges	99,063		104,908	
Investment income	(13,869)		(1,841)	
(Increase)/decrease in debtors	(5,453)		(676)	
Increase/(decrease) in creditors	(41,350)		(19,595)	
		38,391		82,796
Net cash provided by (used in) operating activities		359,082		413,641

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

ACCOUNTING POLICIES

General information, scope and basis of the financial statements

Kadwa Patidar Samaj (UK) Limited is an incorporated charity, limited by guarantee, incorporated in England with the company number 02583841. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are outlined in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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 recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from the hire of the hall, equipment and services is recognised when the event takes place.

Income from sales of electricity is recognised when amounts have been confirmed and received.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs of generating funds

Support costs are those that assist the work of the charity and include office costs, governance costs, administrative payroll costs. Support and governance costs have been allocated to expenditure on raising funds on the basis this is consistent with use of the resources.

Governance costs

Governance costs comprise the costs associated with the governance arrangements of the charity and include audit fees, legal advice (if any) for trustees, costs associated with constitutional and statutory requirements and any costs associated with the strategic as opposed to the day to day management of the charity's assets.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Contributions are made to the employee's personal pension arrangements.

VAT

The charity is not registered for VAT and cannot recover VAT incurred on costs. These are therefore stated inclusive of any

Taxation

The charity is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the charity's activities.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

ACCOUNTING POLICIES

Fixed Assets

Fixed assets are stated at cost and depreciation is provided at rates calculated to write-off the cost of each asset over its useful economic life, less any estimated residual value as follows:

Long leasehold land and buildings Over the life of the lease

Furniture, fittings and equipment 15% per annum on a reducing balance basis

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted (general) funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Donations received	-	12,522	12,522	9,141	-	9,141
	-	12,522	12,522	9,141	-	9,141

2. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Hire of hall, equipment and services	576,767	-	576,767	548,315	-	548,315
Electricity generation income	9,893	-	9,893	9,700	-	9,700
Marriage registration fees	4,000	-	4,000	-	-	-
	590,660	-	590,660	558,015	-	558,015

3. Grant income

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Grant - Harrow Council	-	-	-	4,000	-	4,000
	-	-	-	4,000	-	4,000

4. Investment income

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Bank interest receivable	13,869	-	13,869	1,841	-	1,841
	13,869	-	13,869	1,841	-	1,841

5. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Direct costs of fundraising	1,000	-	1,000	950	-	950
Support costs (see note 6.)	282,834	-	282,834	231,052	-	231,052
	283,834	-	283,834	232,002	-	232,002

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

6. Support and governance costs

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Wages and salaries	53,778	-	53,778	15,123	-	15,123
Casual wages	14,240	-	14,240	31,418	-	31,418
Recruitment costs	4,486	-	4,486	-	-	-
Rates	4,160	-	4,160	4,931	-	4,931
Light and heat	35,749	-	35,749	20,806	-	20,806
Insurance	9,975	-	9,975	9,291	-	9,291
Repairs and maintenance	33,037	-	33,037	24,220	-	24,220
Cleaning	6,019	-	6,019	4,195	-	4,195
Telecommunications	2,114	-	2,114	2,212	-	2,212
Sundry and office expenses	5,685	-	5,685	5,782	-	5,782
Depreciation	99,063	-	99,063	104,908	-	104,908
Legal and professional fees	10,928	-	10,928	4,566	-	4,566
Audit fees	3,600	-	3,600	3,600	-	3,600
	<u>282,834</u>	<u>-</u>	<u>282,834</u>	<u>231,052</u>	<u>-</u>	<u>231,052</u>

7. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Grants to institutions:						
Cancer Research UK	-	-	-	10,150	-	10,150
Mind in Harrow	-	10,525	10,525	-	-	-
St Lukes Hospice	-	1,001	1,001	-	-	-
Narayan Seva Sansthan UK	-	1,000	1,000	-	-	-
	<u>-</u>	<u>12,526</u>	<u>12,526</u>	<u>10,150</u>	<u>-</u>	<u>10,150</u>

8. Auditor's remuneration

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Auditor's remuneration - audit	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

9. Wages and salary cost

	2023 £	2022 £
Gross wages	52,276	14,569
Employer's national insurance costs	1,294	554
Pension costs	208	-
	<u>53,778</u>	<u>15,123</u>
	2023	2022
Staff numbers:		
Average head count	<u>4</u>	<u>9</u>

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding period.

Key management comprises the directors.

No remuneration was paid to trustees during the period or in the previous financial period.

10. Fixed assets

	Long Leasehold land and buildings £	Furniture fittings and equipment £	Total £
<i>Cost</i>			
At 1 January	3,782,318	557,143	4,339,461
Additions / (retention released)	(11,334)	-	(11,334)
Disposals	-	-	-
At 31 December	<u>3,770,984</u>	<u>557,143</u>	<u>4,328,127</u>
<i>Depreciation</i>			
Accumulated at 1 January	455,315	333,954	789,269
Charge for the year	65,045	34,018	99,063
On disposals	-	-	-
At 31 December	<u>520,360</u>	<u>367,972</u>	<u>888,332</u>
Net book value at 31 December 2023	<u>3,250,624</u>	<u>189,171</u>	<u>3,439,795</u>
Net book value at 31 December 2022	<u>3,327,003</u>	<u>223,189</u>	<u>3,550,192</u>

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

11. Debtors

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Trade debtors	470	-	470	-	-	-
Other debtors	5,600	-	5,600	-	-	-
Prepayments	6,580	-	6,580	7,197	-	7,197
	<u>12,650</u>	<u>-</u>	<u>12,650</u>	<u>7,197</u>	<u>-</u>	<u>7,197</u>

12. Creditors

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Trade creditors	2,575	-	2,575	11,750	-	11,750
Other loans	1,229,490	-	1,229,490	1,241,490	-	1,241,490
Accruals and deferred income	76,266	-	76,266	96,441	-	96,441
	<u>1,308,331</u>	<u>-</u>	<u>1,308,331</u>	<u>1,349,681</u>	<u>-</u>	<u>1,349,681</u>

13. Analysis of net movement in funds

	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfers between funds £	Total funds carried forward £
<i>Restricted funds</i>					
Mind in Harrow	-	10,521	(10,525)	4	-
St Lukes Hospice	-	1,001	(1,001)	-	-
Narayan Seva Sansthan UK	-	1,000	(1,000)	-	-
<i>Total restricted funds</i>	<u>-</u>	<u>12,522</u>	<u>(12,526)</u>	<u>4</u>	<u>-</u>
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Fixed asset reserve	3,550,193	-	-	(110,398)	3,439,795
Centre refurbishment and repairs	-	-	-	500,000	500,000
<i>Total designated funds</i>	<u>3,550,193</u>	<u>-</u>	<u>-</u>	<u>389,602</u>	<u>3,939,795</u>
<i>General funds</i>	<u>196,761</u>	<u>604,529</u>	<u>(283,834)</u>	<u>(389,606)</u>	<u>127,850</u>
<i>Total unrestricted fund</i>	<u>3,746,954</u>	<u>604,529</u>	<u>(283,834)</u>	<u>(4)</u>	<u>4,067,645</u>
Total funds	<u>3,746,954</u>	<u>617,051</u>	<u>(296,360)</u>	<u>-</u>	<u>4,067,645</u>

Description of funds

Restricted funds

Mind in Harrow	Funds raised to support activities of Mind in Harrow.
St Lukes Hospice	Funds raised to support activities of St Lukes Hospice.
Narayan Seva Sansthan UK	Funds raised to support activities of Narayan Seva Sansthan UK.

Designated funds

Fixed asset reserve	Designated fund for for fixed assets.
Centre refurbishment and repairs	Designated fund for esential planned future works on the Centre.

KADWA PATIDAR SAMAJ (UK) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

14. Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

15. Financial instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2023 £	2022 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
Other debtors	6,580	7,197
	<u>6,580</u>	<u>7,197</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
Trade creditors	2,575	11,750
Other creditors	1,229,490	1,241,490
	<u>1,232,065</u>	<u>1,253,240</u>

16. Related party transactions

The other loans of £1,229,490, (2022: £1,241,490) in note 11 are from an associated membership organisation representing the same community, Shree Kadwa Patidar Samaj (UK), are repayable at three months notice and carry interest as agreed by both parties. No interest is payable for the current or preceding year.

Shree Kadwa Patidar Samaj (UK) have confirmed they will continue to support the company and accordingly that no demand for repayment shall be made in the foreseeable future, however the loan is deemed to be repayable on demand.

Insurance is being paid for Kadwa Patidar Samaj (UK) Limited and Shree Kadwa Patidar Samaj (UK) from the company with a combined premium of £9,975 (2022: £9,291).

There were no other transactions with related parties that require disclosure in the financial statements.

No trustees were reimbursed expenses for travel and subsistence in this or the preceding period.

KADWA PATIDAR SAMAJ (UK) LIMITED

England & Wales - Charity number 1002523

Accounts



Kadwa Patidar Samaj (UK) Limited

(A Company Limited by Guarantee)

Annual Report and Financial Statements
For the year ended 31 December 2022

Company Registration No. 02583841
Charity Registration No. 1002523

(England and Wales)

Kadwa Patidar Samaj (UK) Limited

Reference and Administrative Details

Directors	Suresh Kansagra JP Dr Sushila Patel Jitendra Patel Bharat Megpara Hasmukhray Patel Rajendra Savani Mansukhlal Patel Shantilal Patel Mrs Ramila Dedakia
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Company number	02583841
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Charity number	1002523
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Registered office	126 Woodcock Hill Kenton Harrow England HA3 0JN
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Auditor	Blue Spire Ltd Cawley Priory South Pallant Chichester PO19 1SY
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Kadwa Patidar Samaj (UK) Limited

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KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022



The Directors, who are also trustees for the purpose of charity law, present their annual report and the financial statements of the Company for the year ended 31 December 2022. For the purpose of these Financial Statements the trustees are referred to as directors.

OBJECTIVES AND ACTIVITIES

The Objects of the Company are

- 1.1 the advancement of the Hindu religion as professed and practiced by the Kadwa Patidar Community ("the Community") of the United Kingdom and elsewhere;
- 1.2 the advancement of education, the relief of poverty and the promotion of health in the United Kingdom and elsewhere;
- 1.3 the promotion of good relations between different racial groups for the benefit of the Community as a whole;
- 1.4 the promotion of harmony and understanding within the Community;
- 1.5 the advancement of cultural, sporting & religious activities and the provision of facilities for such activities.

Each year the Directors review Kadwa Patidar Samaj (U.K.) Limited's (KPS) objectives and activities to ensure that they continue to reflect our aims, goals and objectives. In carrying out this review the directors have taken consideration of the Charity Commission's general guidance on public benefit including the supplementary public guidance on the advancement of religion for the public benefit and the advancement of community development.

Our vision remains the core guide to shape our key aims, which in turn allows us to determine our annual activities. The key aims are as follows:

- Provide facilities and undertake activities where Hindu culture and religion can be advanced.
- Provide the facility of our Centre to all the residents in the London Boroughs of Harrow & Brent and surrounding areas, for a multitude of a various community activities and advancement of good relationships.
- Continue to promote positive community spirit and raise funds from different activities and donate these to good causes for the needy.

Key Activities

The Centre was widely used for promotional activities in 2022 and includes the following.

1 Fundraising activities

- 1.1 KPS Community organised a charity at the Kadwa Patidar Samaj and £10150 was donated to Cancer Research Uk Ltd at the Diwali Event.



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Promoting Hindu Religion

- 2.1 KPS community organised 9 days Navratri Festival where between 300 to 500 people attended every day and took part in Various activities. The tickets were sold at discount to enable other local community members to attend and enjoy the event.
- 2.2 Diwali function was held at our center which was well attended by many members from London and North.
- 2.3 KPS Bhajan was held at the center to gather all the members and Non- members after Covid-19 pandemic to pray and enjoy the evening with friends and family. It was well attended with more than 300 people.
- 2.4 Janmastmi to celebrate the birth of Lord Krishna event was held at the center for members and non-members which was well attended with more than 500 people.
- 2.5 We continue to provide facilities for Hindu marriage registration along with cultural weddings. Young registrars are trained to conduct such marriage registrations.
- 2.6 Other community like Shree Kshatriya Samaj, Shree Leva Kutch Community use our center for their Diwali functions at charitable discounted price.

3 Condolences Gatherings (Prathna Sabha)

- 3.1 Over time we have realized that the local community members sometimes do not have space and facilities to hold prayers at their homes, so we agreed to open our facilities to support them in holding such condolence gatherings at our Hall. A large number of families have taken advantages of this facilities and have held their prayers at our hall to pay their respects to those who have passed away. Such events takes place requiring 2 to 3 hours hire of our facility in the evening and mainly at short notice. We support this by offering Centre at discounted price.

4 Community Hall used by Schools and Education Boards

- 4.1 Local Schools like St Gregory School, Harrow's Heroes, Harrow College, and Harrow Music use our Hall for their students.

5 Local Community Use

- 5.1 We have supported Elms Grove school by offering our Car Park B for their staff to park their cars during the school's renovation without any charges and similar support has been offered to Harrow Council for their staff to use our car park.
- 5.2 Harrow Councils book our venue for their meetings.
- 5.3 Harrow Council books our venue for Election Day" stand by" requirement.
- 5.4 Oswald center (Charity) group uses our whole center for 8 times in a year, where volunteers organise a day for their elderly to celebrate cultural and national events. Over 500 people attend this event each time.
- 5.5 Our Kadwa Patidar elderly group meet every Tuesday to get together to socialise and undertake various recreational activities and have a day out from their home to meet and enjoy with friends.
- 5.6 KPS also organised a Sports Day at external venue to encourage all young and old members to participate in sports activities. I am pleased to report that it was a successful event with well over 100 people in attendance.

We are very pleased and honored to report that during the year 2022, we have provided hall facilities for many charitable events.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

1. KPS continues to provide facilities where Hindu culture and Religion can advance.
2. KPS facilities are widely used by local residents & communities, including schools, councils, and elderly organisations. To support various religious, cultural, and other local events, we take pride in providing large discounts to the hirer depending on the type of activity they would like to undertake.
3. We made donations of £10150 for good causes such as cancer research UK



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

The Charity has made a lot of difference to circumstances of the local community & residents as they continue the learning of the Hindu religion and other faiths. The venue is hired out to all communities irrespective of their faith at a concessionary rate to facilitate community cohesion and harmony.

The additional benefit to the wider society as a whole included helping, supporting the needy and elderly, bringing awareness of the Hindu religion & organisation and its values & contribution to the wellbeing of human beings in the world.

FINANCIAL REVIEW

The detailed financial position is shown in the attached financial statements. Both the income and the operating expenses were in line with expectations as of previous years.

The Directors consider the following factors may prove quite challenging to KPS in coming years:

- Increased competition and increased cost of utility charges in the market means we have to provide the service and facilities of high standard at competitive price in order to compete for wedding & reception bookings.
- Interestingly, the younger generation increasingly prefer to hold their weddings and receptions in 5-star hotels or specialist buildings (e.g., Manors)
- A new younger generation is also attracted to having 'destination weddings' in various overseas countries like Italy, Sri Lanka, Thailand, Goa India etc.

In order to deliver our primary aims to serve, support, and help KPS and local communities, we are required to generate sufficient income to maintain good quality services and provide the use of our property facility infrastructure. The Board is keeping a close eye on its income and operating income to ensure that risks to the Charity are minimised in the short and medium term. We will continue to take robust steps to market our Center widely and carefully manage any refurbishment in the short term to preserve our healthy financial position.

The Following items listed below were completed in 2022.

1. Deep clean inside and out of the Centre
2. All overgrown trees and shrubs in both carparks and the yard trimmed.
3. Cleared blocked drains in the main car park which were causing flooding during heavy rains.
4. Persistent roof leakage on both main hall and annex repaired.
5. Central Heating Repaired in the Annexe Hall
6. All the guttering cleaned to stop overflow of rainwater- roof area
7. Storerooms cleared of undesired items collected over the years.

The Board takes this opportunity to thank all the volunteers & staff who dedicated their time to help in completing the above task.

In addition, the Board had resolved to undertake expenditure, where it will generate higher income in the coming years and to maintain our facility to high standards. All the improvements listed in Financial Review of this report contributes to the general facilities so as to make the center more attractive for the local community, aid educational use and help generate future income.

In addition, the Board continues to be cautious in its approach to ensure it develops and maintain a healthy financial position. The Charity's reserves are held, and need to be increased by future surpluses over the next few years, to enable the following purposes:

- In the event of unplanned deficits due to emergency expenditure or the generation of lower income.
- To help pay for major refurbishment of the Centre which is likely to be needed in the medium term. Such expenditure will cost significant sums.
- To build the Charity's capacity to repay the generous loan it has been provided by Shree Kadwa Samaj (UK) who have confirmed that they will not demand repayment in the foreseeable future.

KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

Going Concern Status

The Board has fully reviewed the financial position of the KPS Charity organisation and are confident of its ability to continue operating as a going concern for the foreseeable future despite any pandemic due to the strong cash position, excellent condition of the facilities which have been maintained on low-cost basis

Risk review

The Board of Directors have assessed the risks the charity faces and have set up a Risk Register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at every Board Meeting and takes appropriate action as necessary to mitigate any potential risk.

The Directors are satisfied that a good system is in place (or arrangements are on hand), to manage the identified risks. Attention has also been focused on non- financial risks arising from fire, health & safety of staff and recruiting competent professional trustees/ leaders etc. We will also be monitoring our Charity's financial sustainability and ensure that all unexpected internal or external events are properly managed, and the associated risk minimised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kadwa Patidar Samaj (UK) Limited is a company limited by guarantee and is a Registered Charity with the Charity Commissioners for England and Wales, (Charity Registration No. 1002523). The company was established on 20 February 1991 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These were amended by Special Resolution at the Extra Ordinary General Meeting of the members' held on 1 February 2015. In the event of the company being wound up, the member's liability is limited to £1 each.

Organisation

The Board of Trustees (also known as the Board of Directors), is made up of 9 directors who administer and manage the day-to-day operation of the charity. The trustees receive no remuneration or other financial benefits and provide all their services on a voluntary basis.

The Board in normal circumstances meets up to six times a year and there are constant communications between Directors by email and phone on all important decisions to review strategy, policy, and performance. Extra meetings may be held, when necessary, to deal with any urgent issues that may arise between the Board meetings. The governance structure is in place to split the responsibilities and it consists of sub-committees of (1) Letting & Finance (2) Building & Facilities and (3) Capital Project & Maintenance (4) Health & Safety. These sub- committees are entrusted with the responsibility of day-to-day operational management of the Centre.

Appointment of Trustees

As set out in the Articles of Association the members of the charitable company attending the Annual General Meeting (AGM) elect three new trustees annually and three trustees resign in rotation. The retiring trustees are eligible for re-election if they so wish.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and new nominations who have applied for the position of the trustees at the next AGM. Members with right skills and ability are actively encouraged to join the Board to ensure proper and robust functioning of the Board.

KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors are satisfied that a good system is in place (or arrangements are on hand), to manage the identified risks. Attention has also been focused on non- financial risks arising from fire, health & safety of staff and recruiting competent professional trustees/ leaders etc. We will also be monitoring our Charity's financial sustainability and ensure that all unexpected internal or external events are properly managed and the associated risk minimised.

Trustee induction and training

New trustees undergo an orientation day to get a brief on their personal & legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and most recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to work as a team and attend appropriate external training events where these will facilitate the undertaking of their role. They also have access to specialist help if needed.

Use of volunteers

Volunteers are an important resource in both our faith and community work. We encourage all members of our Charity to be involved in voluntary activities and to share their skills with others. We have achieved our goals by voluntary means and no remuneration was paid to any directors or members of the Charity.

Plans for Future Period

Our KPS's key planned activities for 2023 are as follows:

1. Strengthen marketing to try and generate additional income in the future to sustain and strengthen the financial position of the Charity.
2. Formalise the strategy of charity activities so that we can meet our key objectives and agree a good balance between local and international donations.
3. Explore the possibility of wider usage of the venue by encouraging the local communities, youth, elderly & people with low income and where necessary providing higher discounts.
4. Ensure sufficient provision is held for any future contingencies including roof replacement.
5. To upgrade kitchen facilities.
6. Review and replace flooring in the Main & Annex Hall
7. Replace existing Sound limiter which is outdated
8. Upgrade to phase 3 electrical work are required.

We are actively seeking to promote and support all community events by not only offering very preferable rates but by also encouraging people to widely use facilities.

DIRECTORS

The Directors (Trustees) of the company during the year were as follows.

Suresh Kansagra JP	Elected	June 2017
Bharat Megpara	Elected	April 2014
Dr Shushila Patel	Elected	April 2019
Hasmukhray Patel	Elected	June 2017
Mansukhlal Patel	Elected	June 2017
Shanti Patel	Elected	May 2016
Rajendra Savani	Elected	April 2019
Jitendra Patel	Elected	April 2022
Mrs. Ramila Dedakia	Elected	April 2022

KADWA PATIDAR SAMAJ (U.K.) LIMITED
(Company Limited by Guarantee)



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

AUDITORS

The auditors have been replaced by BlueSpire Ltd of Chichester as our accountant since 2021 as they have offered us a competitive rate and are prepared to undertake additional work at short notice. I am happy for them to continue to carry out our Audit on an ongoing basis. I thank them for their professional and continued service.

SMALL COMPANY PROVISIONS

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Board on 25 April 2023.

Suresh Kansagra JP
Chairman
Kadwa Patidar Samaj (UK) Ltd

KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of Kadwa Patidar Samaj (UK) Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report
To the Trustees of Kadwa Patidar Samaj (UK) Limited

Opinion

We have audited the financial statements of Kadwa Patidar Samaj (UK) Limited ('the company') for the year ended 31 December 2022 which comprise of the Statement of Financial Activities, the Balance Sheet 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, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued)
To the Trustees of Kadwa Patidar Samaj (UK) Limited

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued)
To the Trustees of Kadwa Patidar Samaj (UK) Limited

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

27 April 2023

Geoffrey Frost BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Blue Spire Limited

Chartered Accountants & Statutory Auditor

Cawley Priory
South Pallant
Chichester

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	2022 Total Funds £	2021 Total Funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	1	-	-
Other trading activities	2	548,315	266,016
Grant income	3	4,000	27,439
Investments		1,841	84
Total income		<u>554,156</u>	<u>293,540</u>
EXPENDITURE ON:			
Raising funds	4	222,302	241,413
Donations		1,009	-
Total		<u>223,311</u>	<u>241,413</u>
Net Income/(expenditure)		330,845	52,127
RECONCILIATION OF FUNDS			
Total funds brought forward	11	3,416,109	3,363,983
Total funds carried forward	11	<u><u>3,746,954</u></u>	<u><u>3,416,110</u></u>

None of the charity's other activities were acquired or discontinued during the above two financial years.

The group has no recognised gains or losses other than those dealt with in the statement of financial activities.

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	8	3,550,192	3,652,614
CURRENT ASSETS			
Debtors	9	7,197	6,521
Cash at hand and in bank		1,539,246	1,126,250
Total current assets		<u>1,546,443</u>	<u>1,132,771</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>1,349,681</u>	<u>1,369,276</u>
Net current assets/(liabilities)		196,762	(236,505)
Net assets/(liabilities)		<u><u>3,746,954</u></u>	<u><u>3,416,109</u></u>
THE FUNDS OF THE CHARITY			
Unrestricted funds	11	3,746,954	3,416,110
Total charity funds		<u><u>3,746,954</u></u>	<u><u>3,416,110</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accompanying notes form part of these financial statements

These financial statements were approved by the board on 25 April 2023.


Suresh Kansagra
Chairman


Bharat Megpara
Director Trustee

Company number: 02583841
Charity number: 1002523

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 ACCOUNTING POLICIES

General information, scope and basis of the financial statements

Kadwa Patidar Samaj (UK) Limited is an incorporated charity, limited by guarantee, incorporated in England with the company number 02583841. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are outlined in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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 recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from the hire of the hall, equipment and services is recognised when the event takes place.

Income from sales of electricity is recognised when amounts have been confirmed and received.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs of generating funds

Support costs are those that assist the work of the charity and include office costs, governance costs, administrative payroll costs. Support and governance costs have been allocated to expenditure on raising funds on the basis this is consistent with use of the resources.

Governance costs

Governance costs comprise the costs associated with the governance arrangements of the charity and include audit fees, legal advice (if any) for trustees, costs associated with constitutional and statutory requirements and any costs associated with the strategic as opposed to the day to day management of the charity's assets.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Contributions are made to the employee's personal pension arrangements.

VAT

The charity is not registered for VAT and cannot recover VAT incurred on costs. These are therefore stated inclusive of any

Taxation

The charity is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the charity's activities.

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

ACCOUNTING POLICIES

Fixed Assets

Fixed assets are stated at cost and depreciation is provided at rates calculated to write-off the cost of each asset over its useful economic life, less any estimated residual value as follows:

Long leasehold land and building Over the life of the lease
Furniture, fittings and equipment 15% per annum on a reducing balance basis

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted (general) funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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.

Statement of cash flows

The charity does not include a statement of cash flows on the grounds that it is applying FRS 102 Section 1A.

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

	2022 £	2021 £
Donations received	-	-
	<u>-</u>	<u>-</u>

2. Income from other trading activities

	2022 £	2021 £
Hire of hall, equipment and services	548,315	243,470
Electricity generation income	-	22,546
	<u>548,315</u>	<u>266,016</u>

3. Grant income

	2022 £	2021 £
Government Grant - Harrow Council	4,000	12,000
Government Grant - Covid 19 relief	-	3,143
Government Grant - CJRS	-	12,296
	<u>4,000</u>	<u>27,439</u>

4. Expenditure on raising funds

	2022 £	2021 £
Direct costs of fundraising	950	450
Venue costs	-	-
Support costs (note 5)	221,352	240,963
	<u>222,302</u>	<u>241,413</u>

5. Support and governance costs

	2022 £	2021 £
Wages and salaries	10,314	33,767
Casual wages	36,227	21,780
Rates	4,931	3,616
Light and heat	11,106	22,415
Insurance	9,291	8,941
Repairs and maintenance	24,220	22,668
Cleaning	4,195	1,857
Telecommunications	2,212	2,104
Sundry and office expenses	5,782	2,804
Depreciation	104,908	112,083
Loss on disposal of fixed assets	-	-
Legal and professional fees	4,566	5,328
Governance	3,600	3,600
	<u>221,352</u>	<u>240,963</u>

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

6. Auditor's remuneration

	2022 £	2021 £
Auditor's remuneration - audit fees	3,600	3,600

7. Wages and salary cost

	2022 £	2021 £
Gross wages	10,314	33,767
Employer's national insurance costs	554	480
Pension costs	-	-
	<u>10,868</u>	<u>34,247</u>
	2022	2021
Staff numbers:		
Average head count	<u>9</u>	<u>10</u>

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding period.

Key management comprises the directors.

No remuneration was paid to trustees during the period or in the previous financial period.

8. Fixed assets

	Long Leasehold land and buildings £	Furniture fittings and equipment £	2022 £	2021 £
<i>Cost</i>				
At 1 January	3,782,318	554,657	4,336,975	4,308,159
Additions	-	2,486	2,486	28,816
Disposals	-	-	-	-
At 31 December	<u>3,782,318</u>	<u>557,143</u>	<u>4,339,461</u>	<u>4,336,975</u>
<i>Depreciation</i>				
Accumulated at 1 January	390,270	294,091	684,361	572,278
Charge for the year	65,045	39,863	104,908	112,083
On disposals	-	-	-	-
At 31 December	<u>455,315</u>	<u>333,954</u>	<u>789,269</u>	<u>684,361</u>
Net book value at 31 December 2020	<u>3,392,048</u>	<u>260,566</u>	<u>3,652,614</u>	<u>3,735,881</u>
Net book value at 31 December 2021	<u>3,327,003</u>	<u>223,189</u>	<u>3,550,192</u>	<u>3,652,614</u>

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

9. Debtors

	2022 £	2021 £
Prepayments	7,197	6,521
	<u>7,197</u>	<u>6,521</u>

10. Creditors

	2022 £	2021 £
Trade creditors	11,750	2,095
Other loans	1,241,490	1,253,490
Accruals and deferred income	96,441	113,691
	<u>1,349,681</u>	<u>1,369,276</u>

11. Analysis of net movement in funds

	Total funds brought forward £	Total incoming resources £	Total resources expended £	Total funds carried forward £
Unrestricted funds	3,416,109	554,156	(223,311)	3,746,954
Total funds	<u>3,416,109</u>	<u>554,156</u>	<u>(223,311)</u>	<u>3,746,954</u>

12. Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

13. Financial instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2022 £	2021 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
Other debtors	7,197	-
	<u>7,197</u>	<u>-</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
Trade creditors	11,750	2,095
Other creditors	1,241,490	1,253,490
	<u>1,253,240</u>	<u>1,255,585</u>

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

14. Related party transactions

The other loans of £1,241,490, (2021: £1,253,490) in note 10 are from an associated membership organisation representing the same community, Shree Kadwa Patidar Samaj (UK), are repayable at three months notice and carry interest as agreed by both parties. No interest is payable for the current or preceding year.

Shree Kadwa Patidar Samaj (UK) have confirmed they will continue to support the company and accordingly that no demand for repayment shall be made in the foreseeable future, however the loan is deemed to be repayable on demand.

Insurance is being paid for Kadwa Patidar Samaj (UK) Limited and Shree Kadwa Patidar Samaj (UK) from the company with a combined premium of £ 9,291 (2021 £8,941).

There were no other transactions with related parties that require disclosure in the financial statements.

No trustees were reimbursed expenses for travel and subsistence in this or the preceding period.

KADWA PATIDAR SAMAJ (UK) LIMITED

England & Wales - Charity number 1002523

Accounts

Kadwa Patidar Samaj (UK) Limited

(A Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31 December 2021

Company Registration No. 02583841
Charity Registration No. 1002523

(England and Wales)

Kadwa Patidar Samaj (UK) Limited

Reference and Administrative Details

Directors	Suresh Kansagra JP Dr Sushila Patel Jayendra Dadhania – (Resigned June 2021) Bharat Megpara Hasmukhray Patel Rajendra Savani Mansukhlal Patel Shantilal Patel
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Company number	02583841
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Charity number	1002523
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Registered office	126 Woodcock Hill Kenton Harrow England HA3 0JN
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Auditor	BlueSpire Ltd Cawley Priory South Pallant Chichester PO19 1SY
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Kadwa Patidar Samaj (UK) Limited

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KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors, who are also trustees for the purpose of charity law, present their annual report and the financial statements of the Company for the year ended 31 December 2021. For the purpose of these Financial Statements the trustees are referred to as directors.

OBJECTIVES AND ACTIVITIES

The Objects of the Company are

- 1.1 the advancement of the Hindu religion as professed and practiced by the Kadwa Patidar Community ("the Community") of the United Kingdom and elsewhere;
- 1.2 the advancement of education, the relief of poverty and the promotion of health in the United Kingdom and elsewhere;
- 1.3 the promotion of good relations between different racial groups for the benefit of the Community as a whole;
- 1.4 the promotion of harmony and understanding within the Community;
- 1.5 the advancement of cultural, sporting & religious activities and the provision of facilities for such activities.

Each year the Directors review Kadwa Patidar Samaj (U.K.) Limited's (KPS) objectives and activities to ensure that they continue to reflect our aims, goals and objectives. In carrying out this review the directors have taken consideration of the Charity Commission's general guidance on public benefit including the supplementary public guidance on the advancement of religion for the public benefit and the advancement of community development.

Our vision remains the core guide to shape our key aims, which in turn allows us to determine our annual activities. The key aims are as follows:

- Provide facilities and undertake activities where Hindu culture and religion can be advanced.
- Provide the facility of our Centre to all the residents in the London Boroughs of Harrow & Brent and surrounding areas, for a multitude of a various community activities and advancement of good relationships.
- Continue to promote positive community spirit and raise funds from different activities and donate these to good causes for the needy.

Key Activities

The Centre was used from Mid-June 2021 for limited wedding activities in 2021 due to covid but instead the Directors took the opportunity to refurbish/ and upgrade the Centre with a view to enhance facilities for the members and Hirers

1 Fundraising activities

- 1.1 No Charities activities took place as result of uncertainty of the duration of pandemic and its effects on our finances



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Promoting Hindu Religion

2.1 Some weddings took place after June 2021 within set Government Guidelines.

3 Condolences Gatherings (Prathna Sabha)

3.1 Hardly any took due to Covid-19 Pandemic.

4 Community Hall used by Schools and Education Boards

4.1 None – Reasons as above

5 Local Community Use

5.1 We have supported Elms Grove school by offering our Car Park B for their staff to park their cars during the school's renovation without any charges and similar support has been offered to St Jerome school in Harrow for their staff to use our car park during this pandemic without any charges until present.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

1. During the Covid-19 pandemic, with prudent financial and facilities management, the charity took the opportunity to renovate and upgrade the venue in a number of ways in order to remain competitive and provide better facilities to increase the usage of the Centre in a post-Covid world. This will enable KPS to continue to provide facilities and activities where Hindu culture and Religion can advance.
2. A foodbank collection was organized on 27th February 2021 in aid of local communities during Covid-19 and a generous collection of 10 tonnes was made.

Although the KPS facilities were closed for a large part of this year due to government restrictions surrounding COVID-19, KPS's facilities are generally widely used by local residents & communities, including local schools and elderly people from various communities, and this is envisaged to continue to be the case in a post-Covid world. KPS's aim is foremost to support various religious, cultural and other local events, we take pride in providing large discounts to the hirers depending on the type of activity they would like to undertake.

The Charity has made a lot of difference to circumstances of the local community & residents as they continue the learning of the Hindu religion and other fates. The Venue is hired out to all communities irrespective of faith at a concessionary rate to facilitate community cohesion and harmony. Unfortunately, this was limited in 2021 due to Covid-19 but nicely positioned for post Covid-19 era.

The additional benefit to the wider society as a whole included helping, supporting the needy and elderly, bringing awareness of the Hindu religion & organisation and its values & contribution to the wellbeing of human beings in the world.

FINANCIAL REVIEW

Due to Covid-19 pandemic, the year 2020/2021 has been a challenging year for KPS (UK) Ltd similar to the rest of the world. As expected, due to lockdown and limit on number of persons who can attend functions, the Centre has not been used as widely as in previous years. In normal circumstances, repairs, refurbishment and upgrading of the centre would need to fit in-between hiring or closed whilst the works took place. The Directors took the opportunity to undertake some major works during this period, which included:

KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

The Following items listed below were completed in 2020/2021.

1. Deep clean inside and out of the Centre
2. All overgrown trees and shrubs in both car parks and the yard trimmed.
3. Cleared blocked drains in the main car park which were causing flooding during heavy rains.
4. CCTV both internal and external replaced which is now capable of providing full coverage. This will assist with security and safety of both the people and the property.
5. Persistent roof leakage on both main hall and annex repaired.
6. Re-painted the whole centre internally
7. Repaired faulty lift.
8. Replaced alarm system.
9. Installed new ceiling drapes and lighting.
10. A flexible and versatile suspended ceiling designed and installed over the stage to enhance the ambience
11. Installed new lighting and drapes for stage backdrop
12. New sound system installed which can address all the whole centre or specific areas as desired
13. In the ladies and gents' toilets, the unhygienic trough sinks have been replaced with individual sink bowls with hands free automatic taps and soap dispenser to help towards Covid free.

In addition to the above the following refurb were also completed,

- 1) Replacement of all the flood lights in the Car Park A and Car Park B.
- 2) Furniture replaced in the Bridal Room
- 3) Deep Clean carried out to clean the Extractor Fans in the Kitchen
- 4) All the guttering cleaned to stop over flow of rainwater- roof area

The Board takes this opportunity to thank all the volunteers who dedicated their time before and during Covid to help get these refurbishments to be carried out.

In addition, the Board had resolved to undertake expenditure, where it will generate higher income in the coming years and to maintain our facility to high standards. The major improvement was the repairs to the main hall roof and the upgrading of the sound system as the old system was obsolete and was having intermittent issues. All the improvements listed in Financial Review of this report contributes to the general facilities so as to make the centre more attractive for the local community, aid educational use and help generate future income.

In addition, the Board continues to be cautious in its approach to ensure it develops and maintain a healthy financial position. The Charity's reserves are held, and need to be increased by future surpluses over the next few years, to enable the resulting cash balance to be available for the following purposes:

- In the event of unplanned deficits due to emergency expenditure or the generation of lower income.
- To help pay for major refurbishment of the Centre which is likely to be needed in the medium term. Such expenditure will cost significant sums.
- To build the Charity's capacity to repay the generous loan it has been provided by Shree Kadwa Samaj (UK) who have confirmed that they will not demand repayment in the foreseeable future.

Going Concern Status

The Board has fully reviewed the financial position of the KPS Charity organisation and are confident of its ability to continue operating as a going concern for the foreseeable future despite the Covid-19 pandemic due to the strong cash position, excellent condition of the facilities which have been maintained and low-cost base.

Risk review

The Board of Directors have assessed the risks the charity faces and have set up a Risk Register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at every Board Meeting and takes appropriate action as necessary to mitigate any potential risk. The Directors have considered the risks arising as a result of the Covid-19 pandemic.

**REPORT OF THE DIRECTORS**

FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors are satisfied that a good system is in place (or arrangements are on hand), to manage the identified risks. Attention has also been focused on non- financial risks arising from fire, health & safety of staff and recruiting competent professional trustees/ leaders etc. We will also be monitoring our Charity's financial sustainability and ensure that all unexpected internal or external events are properly managed and the associated risk minimised.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Kadwa Patidar Samaj (UK) Limited is a company limited by guarantee and is a Registered Charity with the Charity Commissioners for England and Wales, (Charity Registration No. 1002523). The company was established on 20 February 1991 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These were amended by Special Resolution at the Extra Ordinary General Meeting of the members' held on 1 February 2015. In the event of the company being wound up, the member's liability is limited to £1 each.

Organisation

The Board of Trustees (also known as the Board of Directors), is made up of 8 directors but 1 resigned during June 2021 as a result 7 Directors who administer and manage the day-to-day operation of the charity. The trustees receive no remuneration or other financial benefits and provide all their services on a voluntary basis.

The Board in normal circumstances meets up to six times a year and there are constant communications between Directors by email and phone on all important decisions to review strategy, policy and performance. Extra meetings may be held when necessary, to deal with any urgent issues that may arise between the Board meetings. Despite the implications caused by COVID-19, the board has still been able to meet. The governance structure is in place to split the responsibilities and it consists of sub-committees of (1) Letting & Finance (2) Building & Facilities and (3) Capital Project & Maintenance (4) Health & Safety. These sub- committees are entrusted with the responsibility of day-to-day operational management of the Centre.

Appointment of Trustees

As set out in the Articles of Association the members of the charitable company attending the Annual General Meeting (AGM) elect three new trustees annually and three trustees resign in rotation. The retiring trustees are eligible for re-election if they so wish.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and new nominations who have applied for the position of the trustees at the next AGM. Members with right skills and ability are actively encouraged to join the Board to ensure proper and robust functioning of the Board.

Trustee induction and training

New trustees undergo an orientation day to get a brief on their personal & legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and most recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to work as a team and attend appropriate external training events where these will facilitate the undertaking of their role. They also have access to specialist help if needed.

Use of volunteers

Volunteers are an important resource in both our faith and community work. We encourage all members of our Charity to be involved in voluntary activities and to share their skills with others. We have achieved our goals by voluntary means and no remuneration was paid to any directors or members of the Charity.

KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for Future Period

Our KPS's key planned activities for 2022/2023 are as follows:

1. Strengthen marketing to try and generate additional income in the future to sustain and strengthen the financial position of the Charity after assessing loss in revenue in 2021 due to COVID-19.
2. Formalise the strategy of charity activities so that we can meet our key objectives and agree a good balance between local and international donations.
3. Explore the possibility of wider usage of the venue by encouraging the local communities, youth, elderly & people with low income and where necessary providing higher discounts.
4. Ensure sufficient provision is held for any future contingencies including roof replacement.
5. To upgrade kitchen facilities.
6. Review and replace flooring in the Main & Annex Hall

We are actively seeking to promote and support all community events by not only offering very preferable rates but by also encouraging people to widely use facilities.

DIRECTORS

The Directors (Trustees) of the company during the year were as follows.

Suresh Kansagra JP	Elected	June 2017
Bharat Megpara	Elected	April 2014
Dr Shushila Patel	Elected	April 2019
Hasmukhray Patel	Elected	June 2017
Mansukhlal Patel	Elected	June 2017
Shanti Patel	Elected	May 2016
Rajendra Savani	Elected	April 2019
Jayendra Dadhania	Elected	April 2019- Resigned June 2021

Due to Covid-19, no election was held in 2021. We had received resignation of Jayendra Dadhania Director in June 2021.

AUDITORS

The auditors, Kingston Smith LLP, a London firm have been replaced by BlueSpire Ltd of Chichester as our existing firm wanted to increase the fees as follows.

- 1) Auditing fees for year end 2021 increase from £4000 to £6000 and then to £8000 in 2022 and finally to £10000.
- 2) Our new Auditors have agreed fees of £3000 for similar services plus extra for any additional work undertaken.

The Board discussed these changes in the meeting, and it was decided to appoint the new Auditors.

SMALL COMPANY PROVISIONS

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Board.

Suresh Kansagra JP
Chairman
Kadwa Patidar Samaj (UK) Ltd



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of Kadwa Patidar Samaj (UK) Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report To the Trustees of Kadwa Patidar Samaj (UK) Limited

Opinion

We have audited the financial statements of Kadwa Patidar Samaj (UK) Limited ('the company') for the year ended 31 December 2021 which comprise of the Statement of Financial Activities, the Balance Sheet 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, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

..... 2022

Geoffrey Frost BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Blue Spire Limited

Cawley Priory
South Pallant
Chichester
PO19 1SY

Chartered Accountants & Statutory Auditor

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	2021 Total Funds £	2020 Total Funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	1	-	-
Other trading activities	2	266,016	47,840
Grant income	3	27,439	38,400
Investments		84	2,080
Total income		<u>293,540</u>	<u>88,320</u>
EXPENDITURE ON:			
Raising funds	4	241,413	224,400
Total		<u>241,413</u>	<u>224,400</u>
Net Income/(expenditure)		52,127	(136,080)
RECONCILIATION OF FUNDS			
Total funds brought forward	11	3,363,983	3,500,063
Total funds carried forward	11	<u><u>3,416,110</u></u>	<u><u>3,363,983</u></u>

None of the charity's other activities were acquired or discontinued during the above two financial years.

The group has no recognised gains or losses other than those dealt with in the statement of financial activities.

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		2021		2020	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	8		3,652,614		3,735,881
CURRENT ASSETS					
Debtors	9	6,521		5,788	
Cash at hand and in bank		1,126,250		970,368	
Total current assets		<u>1,132,771</u>		<u>976,156</u>	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	10	<u>1,369,276</u>		<u>1,348,054</u>	
Net current assets/(liabilities)			(236,505)		(371,898)
Net assets/(liabilities)			<u>3,416,110</u>		<u>3,363,983</u>
THE FUNDS OF THE CHARITY					
Unrestricted funds	11		3,416,110		3,363,983
Total charity funds			<u>3,416,110</u>		<u>3,363,983</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies

The notes on pages 16 to 19 form part of these financial statements

These financial statements were approved by the board on.....

.....
Suresh Kansagra
Chairman

.....
Bharat Megpara
Director Trustee

Company number: 02583841
Charity number: 1002523

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

General information, scope and basis of the financial statements

Kadwa Patidar Samaj (UK) Limited is an incorporated charity, limited by guarantee, incorporated in England with the company number 02583841. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are outlined in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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 recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from the hire of the hall, equipment and services is recognised when the event takes place.

Income from sales of electricity is recognised when amounts have been confirmed and received.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs of generating funds

Support costs are those that assist the work of the charity and include office costs, governance costs, administrative payroll costs. Support and governance costs have been allocated to expenditure on raising funds on the basis this is consistent with use of the resources.

Governance costs

Governance costs comprise the costs associated with the governance arrangements of the charity and include audit fees, legal advice (if any) for trustees, costs associated with constitutional and statutory requirements and any costs associated with the strategic as opposed to the day to day management of the charity's assets.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Contributions are made to the employee's personal pension arrangements.

VAT

The charity is not registered for VAT and cannot recover VAT incurred on costs. These are therefore stated inclusive of any

Taxation

The charity is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the charity's activities.

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

Fixed Assets

Fixed assets are stated at cost and depreciation is provided at rates calculated to write-off the cost of each asset over its useful economic life, less any estimated residual value as follows:

Long leasehold land and building Over the life of the lease

Furniture, fittings and equipment 15% per annum on a reducing balance basis

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted (general) funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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.

Statement of cash flows

The charity does not include a statement of cash flows on the grounds that it is applying FRS 102 Section 1A.

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

	2021 £	2020 £
Donations received	-	-
	<u>-</u>	<u>-</u>

2. Income from other trading activities

	2021 £	2020 £
Hire of hall, equipment and services	243,470	47,840
Electricity generation income	22,546	-
	<u>266,016</u>	<u>47,840</u>

3. Grant income

	2021 £	2020 £
Government Grant - Harrow Council	12,000	25,000
Government Grant - Covid 19 relief	3,143	-
Government Grant - CJRS	12,296	13,400
	<u>27,439</u>	<u>38,400</u>

4. Expenditure on raising funds

	2021 £	2020 £
Direct costs of fundraising	450	-
Venue costs	-	-
Support costs (note 5)	240,963	224,400
	<u>241,413</u>	<u>224,400</u>

5. Support and governance costs

	2021 £	2020 £
Wages and salaries	33,767	36,394
Casual wages	21,780	-
Rates	3,616	4,051
Light and heat	22,415	17,844
Insurance	8,941	8,723
Repairs and maintenance	22,668	27,767
Cleaning	1,857	2,572
Telecommunications	2,104	3,085
Sundry and office expenses	2,804	1,468
Depreciation	112,083	102,183
Loss on disposal of fixed assets	-	12,612
Legal and professional fees	5,328	2,000
Governance	3,600	5,701
	<u>240,963</u>	<u>224,400</u>

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

6. Auditor's remuneration

	2021 £	2020 £
Auditor's remuneration - audit fees	3,600	4,800

7. Wages and salary cost

	2021 £	2020 £
Gross wages	33,767	35,573
Employer's national insurance costs	480	821
Pension costs	-	-
	34,247	36,394
	2021	2020
Staff numbers:		
Average head count	9	10

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding period.

Key management comprises the directors.

No remuneration was paid to trustees during the period or in the previous financial period.

8. Fixed assets

	Long Leasehold land and buildings £	Furniture fittings and equipment £	2021 £	2020 £
<i>Cost</i>				
At 1 January	3,782,318	525,841	4,308,159	4,199,256
Additions	-	28,816	28,816	177,702
Disposals	-	-	-	(68,799)
At 31 December	3,782,318	554,657	4,336,975	4,308,159
<i>Depreciation</i>				
Accumulated at 1 January	325,225	247,053	572,278	526,280
Charge for the year	65,045	47,038	112,083	102,183
On disposals	-	-	-	(56,185)
At 31 December	390,270	294,091	684,361	572,278
Net book value at 31 December 2020	3,457,093	278,788	3,735,881	3,672,976
Net book value at 31 December 2021	3,392,048	260,566	3,652,614	3,735,881

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

9. Debtors

	2021 £	2020 £
Prepayments	6,521	5,788
	<u>6,521</u>	<u>5,788</u>

10. Creditors

	2021 £	2020 £
Trade creditors	2,095	-
Other loans	1,253,490	1,304,490
Accruals and deferred income	113,691	43,564
	<u>1,369,276</u>	<u>1,348,054</u>

11. Analysis of net movement in funds

	Total funds brought forward £	Total incoming resources £	Total resources expended £	Total funds carried forward £
Unrestricted funds	3,363,983	293,540	(241,413)	3,416,110
Total funds	<u>3,363,983</u>	<u>293,540</u>	<u>(241,413)</u>	<u>3,416,110</u>

12. Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

13. Financial instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2021 £	2020 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
Other debtors	6,521	-
	<u>6,521</u>	<u>-</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
Trade creditors	2,095	-
Other creditors	1,253,490	1,304,490
	<u>1,255,585</u>	<u>1,304,490</u>

Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

14. Related party transactions

The other loans of £1,253,490, (2020: £1,265,490) in note 10 are from an associated membership organisation representing the same community, Shree Kadwa Patidar Samaj (UK), are repayable at three months notice and carry interest as agreed by both parties. No interest is payable for the current or preceding year.

Shree Kadwa Patidar Samaj (UK) have confirmed they will continue to support the company and accordingly that no demand for repayment shall be made in the foreseeable future, however the loan is deemed to be repayable on demand.

Insurance is being paid for Kadwa Patidar Samaj (UK) Limited and Shree Kadwa Patidar Samaj (UK) from the company with a combined premium of £ 8,941 (2020 £8,611).

There were no other transactions with related parties that require disclosure in the financial statements.

No trustees were reimbursed expenses for travel and subsistence in this or the preceding period.

KADWA PATIDAR SAMAJ (UK) LIMITED

England & Wales - Charity number 1002523

Accounts

Kadwa Patidar Samaj (UK) Limited

**(A Company Limited by
Guarantee)**

**Annual Report and Financial
Statements For the year ended
31 December 2020**

Company Registration No.
02583841 Charity
Registration No. 1002523

(England and Wales)

Kadwa Patidar Samaj (UK) Limited

Reference and Administrative Details

Directors	Suresh Kansagra Dr Sushila Patel Jayendra Dadhania Bharat Megpara Hasmukhray Patel Rajendra Savani Mansukhlal Patel Shantilal Patel
Company number	02583841
Charity number	1002523
Registered office	126 Woodcock Hill Kenton Harrow England HA3 0JN
Auditor	Moore Kingston Smith LLP The Shipping Building The Old Vinyl Factory Blyth Road Hayes London UB31HA

Kadwa Patidar Samaj (UK) Limited

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KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2020



The Directors, who are also trustees for the purpose of charity law, present their annual report and the financial statements of the Company for the year ended 31 December 2020. For the purpose of these Financial Statements the trustees are referred to as directors.

OBJECTIVES AND ACTIVITIES

The Objects of the Company are

- 1.1 the advancement of the Hindu religion as professed and practiced by the Kadwa Patidar Community ("the Community") of the United Kingdom and elsewhere;
- 1.2 the advancement of education, the relief of poverty and the promotion of health in the United Kingdom and elsewhere;
- 1.3 the promotion of good relations between different racial groups for the benefit of the Community as a whole;
- 1.4 the promotion of harmony and understanding within the Community;
- 1.5 the advancement of cultural, sporting & religious activities and the provision of facilities for such activities.

Each year the Directors review Kadwa Patidar Samaj (U.K.) Limited's **(KPS)** objectives and activities to ensure that they continue to reflect our aims, goals and objectives. In carrying out this review the directors have taken consideration of the Charity Commission's general guidance on public benefit including the supplementary public guidance on the advancement of religion for the public benefit and the advancement of community development.

Our vision remains the core guide to shape our key aims, which in turn allows us to determine our annual activities. The key aims are as follows:

- Provide facilities and undertake activities where Hindu culture and religion can be advanced.
- Provide the facility of our Centre to all the residents in the London Boroughs of Harrow & Brent and surrounding areas, for a multitude of a various community activities and advancement of good relationships.
- Continue to promote positive community spirit and raise funds from different activities and donate these to good causes for the needy.

Key Activities

The Centre was widely used for promotional activities in 2019 but due to covid-19 in 2020 very limited activities had taken place but instead the Directors have taken the opportunity to refurbish/ and upgrade the Centre with a view to promote and enhance facilities at the Centre for the benefit of the hirers.

1 Fundraising activities

- 1.1 KPS UK Ltd has donated the sum £5000 to Nurses Welfare Fund at the Northwick Park Hospital during Covid-19 to support NHS Doctor's and Nurses for their sincere hard work.

KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2020



2 Promoting Hindu Religion

2.1 Few weddings have taken place prior to and during Covid-19 in 2020 within the set Government Guidelines.

3 Condolences Gatherings (Prathna Sabha)

3.1 None – Due to Covid-19 Pandemic.

4 Community Hall used by Schools and Education Boards

4.1 None – Reasons as above

5 Local Community Use

5.1 We have supported Elms Grove school by offering our Car park B for their staff to park their cars during the school's renovation without any charges and similar support has been offered to St Jerome school in Harrow for their staff to use our car park during this pandemic without any charges.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements



1. During the Covid-19 pandemic, with prudent financial and facilities management, the charity took the opportunity to renovate and upgrade the venue in a number of ways in order to remain competitive and provide better facilities to increase the usage of the Centre in a post-Covid world. This will enable KPS to continue to provide facilities and activities where Hindu culture and Religion can advance.
2. We made donations of £5,000 for good causes to the needy.

Although the KPS facilities were closed for a large part of this year due to government restrictions surrounding COVID-19, KPS's facilities are generally widely used by local residents & communities, including local schools and elderly people from various communities, and this is envisaged to continue to be the case in a post-Covid world. KPS's aim is foremost to support various religious, cultural and other local events, we take pride in providing large discounts to the hirers depending on the type of activity they would like to undertake.

The Charity has made a lot of difference to circumstances of the local community & residents as they continue the learning of the Hindu religion and other faiths. The Venue is hired out to all communities irrespective of faith at a concessionary rate to facilitate community cohesion and harmony. Unfortunately, this was limited in 2020 due to Covid-19 but nicely positioned for post Covid-19 era.

The additional benefit to the wider society as a whole included helping, supporting the needy and elderly, bringing awareness of the Hindu religion & organisation and its values & contribution to the wellbeing of human beings in the world.

KPS Directors consider the charitable contribution the charity makes to the society and we are very proud that the overall results for the year has been limited due to Covid-19 but satisfactory under the circumstances. Financially we are in good position to survive Covid-19 loss of income.

FINANCIAL REVIEW

Due to Covid-19 pandemic, the year 2020 has been a challenging year for KPS (UK) Ltd similar to the rest of the world. As expected, due to lockdown and limit on number of

persons who can attend functions, the Centre has not been used as widely as in previous years. In normal circumstances, repairs, refurbishment and upgrading of the centre would need to fit in-between hiring or closed whilst the works took place. The Directors took the opportunity to undertake some major works during this period, which included:

KADWA PATIDAR SAMAJ (U.K.) LIMITED

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REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Deep clean inside and out of the Centre
2. All overgrown trees and shrubs in both carparks and the yard trimmed.
3. Cleared blocked drains in the main car park which were causing flooding during heavy rains.
4. CCTV both internal and external replaced which is now capable of providing full coverage. This will assist with security and safety of both the people and the property.
5. Persistent roof leakage on both main hall and annex repaired.
6. Re-painted the whole centre internally
7. Repaired faulty lift.
8. Replaced alarm system.
9. Installed new ceiling drapes and lighting.
10. A flexible and versatile suspended ceiling designed and installed over the stage to enhance the ambience
11. Installed new lighting and drapes for stage backdrop
12. New sound system installed which can address all the whole centre or specific areas as desired
13. In the ladies and gents' toilets, the unhygienic trough sinks have been replaced with individual sink bowls with hands free automatic taps and soap dispenser to help towards Covid free.

The Board takes this opportunity to thank all the volunteers who dedicated their time before and during Covid to help get these refurbishments to be carried out.

In addition, the Board had resolved to undertake expenditure, where it will generate higher income in the coming years and to maintain our facility to high standards. The major improvement was the repairs to the main hall roof and the upgrading of the sound system as the old system was obsolete and was having intermittent issues. All the improvements listed in Financial Review of this report contributes to the general facilities so as to make the centre more attractive for the local community, aid educational use and help generate future income.

In addition, the Board continues to be cautious in its approach to ensure it develops and maintain a healthy financial position. The Charity's reserves are held, and need to be increased by future surpluses over the next few years, to enable the resulting cash balance to be available for the following purposes:

- In the event of unplanned deficits due to emergency expenditure or the generation of lower income.
- To help pay for major refurbishment of the Centre which is likely to be needed in the medium term. Such expenditure will cost significant sums.
- To build the Charity's capacity to repay the generous loan it has been provided by Shree Kadwa Samaj (UK) who have confirmed that they will not demand repayment in the foreseeable future.

Going Concern Status

The Board has fully reviewed the financial position of the KPS Charity organisation and are confident of its ability to continue operating as a going concern for the foreseeable future despite the Covid-19 pandemic due to the strong cash position, excellent condition of the facilities which have been maintained and low cost base.

Risk review

The Board of Directors have assessed the risks the charity faces and have set up a Risk Register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at every Board Meeting and takes appropriate action as necessary to mitigate any potential risk. The Directors have considered the risks arising as a result of the Covid-19 pandemic.

The Directors are satisfied that a good system is in place (or arrangements are on hand), to manage the identified risks. Attention has also been focused on non- financial risks arising from fire, health & safety of staff and recruiting competent professional trustees/ leaders etc. We will also be monitoring our Charity's financial sustainability and ensure that all unexpected internal or external events are properly managed and the associated risk minimised.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kadwa Patidar Samaj (UK) Limited is a company limited by guarantee and is a Registered Charity with the Charity Commissioners for England and Wales, (Charity Registration No. 1002523). The company was established on 20 February 1991 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These were amended by Special Resolution at the Extra Ordinary General Meeting of the members' held on 1 February 2015. In the event of the company being wound up, the member's liability is limited to £1 each.

Organisation

The Board of Trustees (also known as the Board of Directors), is made up of 9 directors who administer and manage the day-to-day operation of the charity. The trustees receive no remuneration or other financial benefits and provide all their services on a voluntary basis.

The Board in normal circumstances meets up to six times a year and there are constant communications between Directors by email and phone on all important decisions to review strategy, policy and performance. Extra meetings may be held when necessary, to deal with any urgent issues that may arise between the Board meetings. Despite the implications caused by COVID-19, the board has still been able to meet. The governance structure is in place to split the responsibilities and it consists of sub-committees of (1) Administration & Finance (2) Building & Facilities and (3) Capital Project & Maintenance. These sub-committees are entrusted with the responsibility of day-to-day operational management of the Centre.

Appointment of Trustees

As set out in the Articles of Association the members of the charitable company attending the Annual General Meeting (AGM) elect three new trustees annually and three trustees resign in rotation. The retiring trustees are eligible for re-election if they so wish.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and new nominations who have applied for the position of the trustees at the next AGM. Members with right skills and ability are actively encouraged to join the Board to ensure proper and robust functioning of the Board.

Trustee induction and training

New trustees undergo an orientation day to get a brief on their personal & legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and most recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to work as a team and attend appropriate external training events where these will facilitate the undertaking of their role. They also have access to specialist help if needed.

Use of volunteers

Volunteers are an important resource in both our faith and community work. We encourage all members of our Charity to be involved in voluntary activities and to share their skills with

others. We have achieved our goals by voluntary means and no remuneration was paid to any directors or members of the Charity.

KADWA PATIDAR SAMAJ (U.K.) LIMITED

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REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2020



Plans for Future Period

Our KPS's key planned activities for 2021/2022 are as follows:

1. Strengthen marketing to try and generate additional income in the future to sustain and strengthen the financial position of the Charity after assessing loss in revenue in 2020 due to COVID-19.
2. Formalise the strategy of charity activities so that we can meet our key objectives and agree a good balance between local and international donations.
3. Explore the possibility of wider usage of the venue by encouraging the local communities, youth, elderly & people with low income and where necessary providing higher discounts.
4. Ensure sufficient provision is held for any future contingencies including roof replacement.
5. To upgrade kitchen facilities.

We are actively seeking to promote and support all community events by not only offering very preferable rates but by also encouraging people to widely use facilities..

DIRECTORS

The Directors (Trustees) of the company during the year were as follows.

Suresh Kansagra JP	Elected	June 2017
Bharat Megpara	Elected	June 2017
Hardas Patel	Elected	November 2016 (Deceased June 2020)
Hasmukhray Patel	Elected	June 2017
Mansukhlal Patel	Elected	June 2017
Shanti Patel	Elected	May 2016
Dr Shushila Patel	Elected	April 2019
Rajendra Savani	Elected	April 2019
Jayendra Dadhania	Elected	April 2019

Due to Covid-19, no election was held in 2020. Hence there are no changes in Director's for this period. We lost one of the founding, long serving, dedicated Directors and most respected member and past President of our Samaj, Hardas Patel, due to Covid-19 on 20th June 2020.

AUDITORS

The auditors, Kingston Smith LLP, a London firm are reappointed as they continue to provide excellent service at competitive fees.

SMALL COMPANY PROVISIONS

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Board and signed on its behalf on 2021.

Suresh Kansagra JP
Chairman
Kadwa Patidar Samaj (UK) Ltd

Date

KADWA PATIDAR SAMAJ (U.K.) LIMITED

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REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2020



STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of Kadwa Patidar Samaj (UK) Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report To the Trustees of Kadwa Patidar Samaj (UK) Limited

Opinion

We have audited the financial statements of Kadwa Patidar Samaj (UK) Limited ('the company') for the year ended 31 December 2020 which comprise of the Statement of Financial Activities, the Balance Sheet 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, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and 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 Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are [the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council]
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to

draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Kadwa Patidar Samaj (UK) Limited

Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

..... 2021

**Mahmood Ramji (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP**

**Chartered Accountants
Statutory Auditor**

The Shipping
Building The Old
Vinyl Factory Blyth
Road
Hayes,
London
UB31HA

Kadwa Patidar Samaj (UK) Limited

Statement of Financial Activities (Incorporating the Income and Expenditure Account) For the year ended 31 December 2020

	Note	2020	2020	2019	2019
	s	£	£	£	£
Income from:					
Donations and legacies	3		-		14,000
Other trading activities	4		47,840		449,098
Grant income	5		38,400		-
Investments			2,080		3,331
Total Income			<u>88,320</u>		<u>466,429</u>
Expenditure on:					
Raising funds	6	224,400		306,605	
Charitable donations		<u>-</u>		<u>14,550</u>	
Total Expenditure			<u>(224,400)</u>		<u>(321,155)</u>
Net (Deficit)/Income			(136,080)		145,274
Reconciliation of funds:					
Total Funds brought forward			3,500,063		3,354,789
Total Funds carried forward			<u>3,363,983</u>		<u>3,500,063</u>

The notes on pages 15 to 19 form an integral part of these financial statements.

Kadwa Patidar Samaj (UK) Limited

Balance Sheet

As at 31 December 2020

	Note s	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	9		3,735,881		3,672,976
Current assets					
Debtors	10	5,788		5,545	
Cash at bank		<u>970,368</u>		<u>1,204,499</u>	
		976,156		1,210,044	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>(1,348,054)</u>		<u>(1,382,957)</u>	
Net current assets/(liabilities)			(371,898)		(172,913)
Net assets			<u>3,363,983</u>		<u>3,500,063</u>
The funds of the charity:					
Unrestricted funds			3,363,983		3,500,063
Total charity funds			<u>3,363,983</u>		<u>3,500,063</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the board of directors on 2021 and are signed on its behalf by:

.....
Suresh Kansagra
Chairman

.....
Bharat Megpara
Director Trustee

Company Registration No.
02583841

Kadwa Patidar Samaj (UK) Limited

Notes to the Financial Statements For the year ended 31 December 2020

1 Accounting policies

Company

information

The charity is a private company limited by guarantee, incorporated and registered in England and Wales, and a registered charity in England and Wales. The address of the registered office is 126 Woodcock Hill, Kenton, Harrow, Middlesex, HA3 OJN.

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in compliance with the provisions of Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) and the Charities Act 2011. The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

These financial statements have been prepared on a going concern basis, for reasons stated below, under the historical cost convention.

The financial statements include the results of the company's operations which are described in the Directors' Report and all of which are continuing.

1.2 Going concern

At the balance sheet date, the company's current liabilities exceeded its current assets. The accounts have been prepared on the assumption that the company is able to carry on its operations as a going concern which the directors consider as appropriate having regard to the following:

- The company's directors believe the company has sufficient cash at bank to satisfy expected working capital requirements for the next 12 months, and
- The company has received an assurance from its loan creditor, Shree Kadwa Patidar Samaj (UK) that the loan will not be called in for at least 12 months from the date of signing these financial statements apart from the normal £1,000 a month repayment.
- The directors have considered the impact of the COVID-19 virus on the business at this time, including its operations and customer base, in the context of the company's financial position. Based on the information available on the date of signing these financial statements, due to the company's strong cash position, they do not believe that this event indicates a significant uncertainty which may cast doubt on the company's ability to continue in business as a going concern.

Accordingly the company has adopted the going concern basis of accounting.

1.3 Income

All income is included in the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. Donations are reported gross and are accounted for on a receivable basis.

Income from the hire of the hall, equipment and services is recognised when the relevant event takes place. Deferred income represents deposits collected during the year which relate to events taking place in future periods.

Income from the sale of electricity is recognised when amounts have been confirmed and received. Investment income by way of bank interest is included as income on receipt basis.

1.4 Expenditure

Expenditure is recognised on an accrual basis as and when a liability is incurred and is inclusive of VAT as the company is not registered for VAT.

Cost of generating funds comprise of costs associated with attracting voluntary income and costs incurred in delivery of its activities and services.

Kadwa Patidar Samaj (UK) Limited

Notes to the Financial Statements (Continued) For the year ended 31 December 2020

1 Accounting policies (Continued)

1.5 Taxation

All of the charity's income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the assets over their estimated economic lives as follows:

Long leasehold land and building - On straight line basis over period
of lease Furniture, fittings and equipment - 15% per annum on
reducing balance

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments with original maturities of three months or less.

1.8 Financial instruments

The charitable company has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

1.9 Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small charitable company.

1.10 Fund accounting

Funds held by the charitable company are unrestricted general funds and available for use in accordance with the charitable objects at the discretion of the directors.

2 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.1 Critical judgements

The following judgements have had the most significant effect on amounts recognised in the financial statements:

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property, plant and equipment and note 1.6 for the useful economic lives for each class of asset.

Kadwa Patidar Samaj (UK) Limited

Notes to the Financial Statements (Continued) For the year ended 31 December 2020

3 Donations and legacies	2020	2019
	£	£
Donations received	-	<u>14,000</u>
4 Income from other trading activities	2020	2019
	£	£
Hire of hall, equipment & services	<u>47,840</u>	<u>449,098</u>
5 Grant income	2020	2019
	£	£
Government grant – Harrow council	25,000	-
Government grant – CJRS	<u>13,400</u>	-
	<u>38,400</u>	-
6 Expenditure on raising funds	2020	2019
	£	£
Direct cost of fundraising	-	450
Venue costs	-	4,904
Support costs (see below)	<u>224,400</u>	<u>301,251</u>
	<u>224,400</u>	<u>306,605</u>
Support costs		
Wages and salaries	36,394	72,254
Rates	4,051	7,598
Light and heat	17,844	29,663
Insurance	8,723	3,745
Repairs and maintenance	27,767	74,001
Cleaning	2,572	7,873
Telecommunications	3,085	2,952
Sundry and office expenses	1,468	3,651
Depreciation	102,183	91,738
Loss on disposal of fixed assets	12,612	-
Legal and professional fees	2,000	995
Governance	5,701	6,781
	<u>224,400</u>	<u>301,251</u>
7 Net income	2020	2019
	£	£
Net income is stated after charging:		
Depreciation of owned assets	91,025	91,738

Loss on disposal of fixed assets	12,612	-
Auditors' remuneration		
- for current year	4,800	4,800

Kadwa Patidar Samaj (UK) Limited

Notes to the Financial Statements (Continued) For the year ended 31 December 2020

8 Staff costs

	2020 £	2019 £
Wages and salaries	35,573	68,470
Social security costs	821	2,857
Pensions	-	927
	36,394	72,254

The average number of persons employed by the company during the year including the directors was 10 (2019: 12).

Key management comprises the directors. None of the directors received any remuneration or were reimbursed expenses during the current or comparative year.

9 Tangible fixed assets

	Long leasehold land and buildings £	Furniture fittings & equipment £	Total £
Cost			
At 1 January 2020	3,782,318	416,938	4,199,256
Additions	-	177,702	177,702
Disposals	-	(68,799)	(68,799)
At 31 December 2020	3,782,318	525,841	4,308,159
Depreciation			
At 1 January 2020	260,180	266,100	526,280
Charge for the year	65,045	37,138	102,183
Eliminated on disposals	-	(56,185)	(56,185)
At 31 December 2020	325,225	247,053	572,278
Carrying amount			
At 31 December 2020	3,457,093	195,558	3,735,881
At 31 December 2019	3,522,138	150,838	3,672,976

10 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Prepayments	5,788	5,545
	5,788	5,545

Kadwa Patidar Samaj (UK) Limited

Notes to the Financial Statements (Continued) For the year ended 31 December 2020

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Deposits	39,000	54,700
Taxation and social security	-	1,648
Sundry creditors and accrued charges	43,564	49,119
Other loans	<u>1,265,490</u>	<u>1,277,490</u>
	<u>1,348,054</u>	<u>1,382,957</u>

12 Related party transactions

The other loans of £1,265,490 (2019: £1,277,490) in Note 11 are from an associated membership organisation representing the same community, Shree Kadwa Patidar Samaj (UK), are repayable at three months' notice and carry interest as agreed by both the parties. No interest is payable for the current year.

Shree Kadwa Patidar Samaj (UK) have confirmed they will continue to support the company and accordingly that no demand for repayment shall be made in the foreseeable future, however the loan is deemed to be repayable on demand.

Insurance is being paid for Kadwa Patidar Samaj (UK) Limited and Shree Kadwa Patidar Samaj (UK) from the charity with a combined premium of £8,611 (2019: £8,611).

13 Retirement benefit schemes

Defined contribution schemes

	2020	2019
	£	£
Charge to Income & expenditure in respect of defined contribution schemes	-	927

The company operates a defined contribution scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The balance outstanding at the year-end in respect of defined contribution schemes was £nil (2019: £nil).

14 Company status

The charity company is limited by guarantee and therefore has no share capital. The liability of each member in the event of winding up is limited to a maximum of £1.