SHREE PRAJAPATI ASSOCIATION UK (LONDON BRANCH)

England & Wales · Charity number 1023400

Details

Other names	SPA UK LONDON BRANCH
Status	Registered
Legal form	Other
Registered	1993-07-02
Register	View on the Charity Commission register

Contact

Address	519 North Circular Road Neasdon London NW2 7QG
Phone	02085370275
Email	spalondonsecretary@gmail.com
Website	www.spalondon.org.uk

Activities

Objects: THE ADVANCEMENT OF HINDU RELIGION AND EDUCATION PARTICULARLY IN HINDU CULTURE AND THE RELIEF OF POVERTY AND SICKNESS AMONG THE PRAJAPATI COMMUNITY

Activities: THE OBJECTS OF THE ASSOCIATION IS THE ADVANCEMENT OF HINDU RELIGION AND EDUCATION, PARTICULARLY IN HINDU CULTURE AND THE RELIEF OF POVERTY AND SICKNESS AMONG THE PRAJAPATI COMMUNITY AND FOR THE BENEFIT OF INHABITANTS OF LONDON AND THE SURROUNDING AREA AND IN PARTICULAR FOR THE BENEFIT OF THOSE INHABITANTS WHO ARE OF INDIAN OR OF INDIAN DECENT.

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Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,796	£63,711	-	-
2024-03-31	£95,450	£54,210	-	-
2023-03-31	£74,171	£55,400	-	-
2022-03-31	£34,909	£40,816	-	-
2021-03-31	£30,449	£37,123	-	-

Trustees

Name	Role	Appointed
Arvind Mistry Dalubhai		2025-08-05
BHAVESHKUMAR MISTRY Ramanlal		2023-02-01
Kishorkant Lad		2025-08-05

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SHREE PRAJAPATI ASSOCIATION UK (LONDON BRANCH)

England & Wales - Charity number 1023400

Accounts

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

REGISTERED CHARITY NO. 1023400

TRUSTEES ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2025

Registered office:

519 North Circular Road

Neasden LONDON

NW2 7QG

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS 31ST MARCH 2025

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SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS 31ST MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

STATUS:	Registered Charity No. 1023400
ADDRESS:	519 North Circular Road Off Aboyne Road Neasden London NW2 7QG
EXECUTIVE COMMITTEE:	Champakbhai A. Mistry Hon. President Arvindbhai D. Mistry Hon. Vice President Nirmalaben Mistry Hon. Secretary Ranjanaben M. Mistry Hon. Treasurer Ramaben S. Mistry Hon. Mahila Convener Sandeep J. Mistry Hon. Youth Leader
CUSTODIAN TRUSTEES:	Gitaben K Mistry (Deceased) Bhavesh Mistry Nirmalaben Mistry
a **INDEPENDENT EXAMINER:**	Mr Jayant Mistry 4 Priory Way North Harrow Middlesex HA2 6DH
BANKERS:	Barclays Bank plc 62-64 Lower High Street Watford Hertfordshire WD17 2BT

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST MARCH 2025

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2025.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

Structure, governance and management

Governing document

The Association was established in 1975 and is registered with the Charity Commission No. 1023400. Shree Prajapati Association U.K. - London (SPA - London) is a registered charity governed by its constitution that was revised, approved by the Charity Commission and adopted at the AGM on 10 May 2015.

Trustees and organisation

SPA - London is organised as an independent association of Prajapati residents in London and surrounding area and is run entirely by membership of volunteers who pay an annual or life membership subscriptions. It is an unincorporated association governed by a constitution and managed by an Executive Committee elected annually by the members. The members of the Executive Committee are the trustees for the purpose of charity law, in whom the control, management and administration of the Association is vested. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body approximately once a month and are responsible for all decisions taken in relation to running the charity, the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up several sub- committees that help them oversee certain aspects of the charity's work. Sub-committees are currently set up for finance, for the day-to-day management of the building, Mahila (ladies) activities and youth activities. Each sub-committee report back with their recommendations to the full meeting of the trustees.

The trustees who served during the year are set out on page 3. The names of the custodian trustees are also stated on page 3.

All those who attend our functions and fall within our membership criteria are encouraged to become members to enable them to be elected to the Board in the future if they so wish. These members are mostly Prajapati residents in London and surrounding area.

Related parties

The charity is associated with Shree Prajapati Association (UK), which is the national body under which various branches unite and carry out its main objective. The national body and other branches associated are all independently registered charities or voluntary groups.

Risk management

The Executive Committee have assessed the major risks to which the charity is exposed, those related to the operations and finances of the Association, and these have been minimised by the implementation of procedures for authorisation of all transactions, monitoring of events and appropriate insurance indemnities. The trustees have not identified any other major risk to which the charity is exposed.

Objectives and activities

The core object of the Association is the advancement of Hindu religion and education, particularly in Hindu culture and the relief of poverty and sickness among the Prajapati Community in Gujarat, United Kingdom and local charities in UK and Gujarat

The Association, as part of its normal activity, organise all annual cultural, religious, and social events.
We want to make our community hall as accessible and welcoming venue where all Hindus and its members or those who wish to know more about our faith, can gather to learn about their religion and worship. We are also fortunate to have a small mandir (temple) on our premises.

Objectives and activities continued

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Hindus, and non-Hindus alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made to students, people on means-tested benefits and pensioners.

Our hall is situated adjacent to one of the most beautiful parks in Brent, and it is our intention to encourage our members to come and join us regularly for walks and for light exercise.

Our hall has been made available for prayers and meeting after the funeral of loved ones.

Our centre is used by SEVA CARE, for assisting disable people and educate the same for future life in society.

Major work has been carried out to our building, including damaged fence and painting. During last year with help of volunteers and professionals (where required) we have carried out certain maintenance work, including new fence at the rear, painting, external pavement repair, replacement of lights, improving storage facility, taps etc., and this work is own going.

All windows have been replaced.

We have put in place Health & Safety, Fire and Safeguarding of Children policy. Any shortfalls and unsafe observation observed during Health & Safety and Fire inspection were being addressed. Training in these procedures is being planned.

Public Benefit Statement

In setting out the objectives and planning the activities, the Trustees have given careful consideration to complying with the duty in Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. In particular, the public have benefitted by provision of hiring out the Centre for religious and social activities.

Achievement and performance

During the financial year 2024-2025, SPA London continued to organise cultural and religious events for its members via zoom and physical gathering at our hall. Most events were well attended, and good support was received from the membership. Our committee have been able organise annual events in pre-pandemic manner to encourage members to come out from their homes to socialise. Some of the key events held during this term:

1. Friday Social Club
2. Let our hall, during weekdays to SEVACARE, to enable welfare and education of children with disability.
3. Wednesday walking group for retired people, to explore parts of London and surrounding areas.
4. Run a badminton session every Sunday at school for young people.
5. Various religious programs.
6. 10 days of Navratri events (weekdays at our hall and weekends at a larger hall in a school)
7. Social outings, including ten pin bowling and evening outs in restaurants.
8. Diwali and New Year's Eve party.

During the year religious events were organised like Holi show, Hanuman Chalisa, Bhajans, Navratri, and Diwali show, as detailed above. Our committee organised special classes to show learn different Garba steps just before Navratri. During Navratri festival, special Children's Garba were held, so that cultural knowledge and awareness can be brought to young children.

Necessary maintenance work was also carried out to our building, including.

1. Front Car park flower bay and front wall repaired and painting.
2. Electrical improvement round building.
3. Car park paving maintenance.
4. Car park water drainage maintenance.
5. Improved Toilets ventilation.
6. Fix blocked drainage.
7. Electrical wiring certification.

Achievements and performance continued

Executive Committee meetings were held regularly. Meetings are generally held using zoom and at the hall. The minutes on these meetings were circulated to all the committee members and accepted approved at a next meeting The executives were given the progress report for each of these events that were organised by executive members.

Our building currently is used by SEVACARE, during weekdays for welfare and education of children with special needs. This has provided us with much needed funds, for maintenance of our building, support charity and support our members.

We are glad to state that the Executive Committee carried out their duties throughout the year. All the general essential building and upkeep work like fire alarm maintenance, updating security CCTV system with 24 hours remote monitoring, window upgrade, protection and upkeep of the property was carried out.

We have upgraded our website, now members can access to see upcoming events and our pass history.

Member's details were updated i.e., procuring e-mail addresses of more members at the time of Samaj events. Hall hire charges were revised for members & non-members.

SPA London has been very active at SPA HQ by attending HQ meetings over Zoom and supporting the work of the SPA (UK) International Trust Fund as well as fundraising for the SPA UK nominated charity of the year.

During the year SPA London has donated £2,709 in total to charities – Gaushala India - £300, Stroke Foundation - £178, Children Leukaemia - £780, Make-a-Wish - £1,200 and ITF Students SPAUK - £251.

Volunteers

The Trustees acknowledges its members valuable support at events both in terms of attendance and the voluntary help received in preparing and organising events throughout the year. Volunteers have worked very hard during the year.

Grant Making Policy

Those attending our Centre have given donations generously during religious functions and raised funds through activities, for disaster appeals and education charities. Funds are made available to support financial problems of parents enabling their children to continue higher education.

Financial review

The attached financial statements show the current state of the finances, which the Committee considers to be reasonable. Please refer to financial report. Our status has improved vastly and has enabled us to do further improvement and maintenance work in the building.

E.g., replacement of air conditioning units, replace rear fence, repair pavement, fix damaged flower bed with concrete wall, replace safety grills. Upgrade external security lights and alarm system.

Reserves policy

The Executive Committee considers that the unrestricted funds not committed to or invested in tangible fixed assets ('the free reserves') held by the charity should be between six months and one years of the resources expended, which equates £26,000 to £52,000 in unrestricted funds for Charity's normal activities. At this level the committee feel that they would be able to continue the current activities. The Executive Committee feels that the present free reserves surplus of £197,240 is adequate.

Plans for the future

Our community is growing but the make-up of the executive committee does not reflect the community we serve. Like all other communities, attracting the youth to come and become active in the community is one of the continuing key goals. This agenda has become more pressing due to change in the economy and the pressures of western influence on young people to ensure the continuation of this wonderful organisation. This is not a problem for our association alone as this issue is faced by all voluntary sectors.

The committee continues to address this issue.

The Executive committee will explore and discuss and implement functions and activities that will benefit our members and others, all in line with government guidelines.

The Executive committee is continuously investigating the way to increase the hiring of the hall as this is the main Income for the Association apart from the donation received from members.

Some major repair works need to be carried to our building as follows:

- Balcony roof is now over 25-year-old, and we are experiencing water leak during heavy rain A refurbishment for new roof will be needed. Roof gutter need replacing the new replacement.
- There is an on-going issue with ground damp in main hall and dining room.
- Car park paving ground at rear side building is now very uneven and need re-levelling.
- Outside building needs a coat of paint.
- Additional storage facility is desperately needed.
- Main roof guttering needs replacing
- Improving IT structure and data storage.

It is estimated that the works is substantial, will cost in the region of £75,000.00

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements inaccordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Honorary Independent Examiner

Mr. Jayant Mistry, FCCA is the independent examiner for the year.

On behalf of the Executive Committee

_____

Mrs. Nirmalaben Mistry
Hon. Secretary

25 July 2025

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31ST MARCH 2025

I report on the accounts of the Charity for the year ended 31st March 2025, which comprise the statement of financial activities, balance sheet and the related notes.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibliity to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jayant Mistry FCCA
Chartered Certified Accountant
4 Priory Way
North Harrow
Middlesex
HA2 6DH

25th July 2025

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds £	Restricted Fund £	Total 31/03/2025 £	Total 31/03/2024 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	9,014	-	9,014	7,779
Income from charitable activities	3	85,852	-	85,852	86,456
Investment income	4	1,742	188	1,930	1,407
TOTAL INCOME		96,608	188	96,796	95,642
EXPENDITURE					
Expenditure on charitable activities	5/6	63,711	-	63,711	54,210
TOTAL EXPENDITURE		63,711	-	63,711	54,210
NET INCOMING RESOURCES FOR THE YEAR BEFORE TRANSFERS		32,897	188	33,085	41,432
Gross transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		32,897	188	33,085	41,432
RECONCILIATION OF FUNDS					
Total funds brought forward		571,879	17,371	589,250	547,818
TOTAL FUNDS CARRIED FORWARD		604,776	17,559	622,335	589,250

The statement of financial activities includes all gains and losses In the year.

All of the above amounts relate to continuing activities.

The notes on pages 12 to 16 form part of these financial statements

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

BALANCE SHEET 31ST MARCH 2025

	Notes		31/03/2025	31/03/2024
		£	£	£
FIXED ASSETS				
Tangible assets	8		407,536	420,296
CURRENT ASSETS				
Debtors	9	7,558		4,341
Cash at bank and in hand	10	218,608		173,986
		226,166		178,327
CREDITORS: Amounts falling due within one year	11	(11,367)		(9,373)
NET CURRENT ASSETS			214,799	168,954
TOTAL ASSETS LESS CURRENT LIABILITIES			622,335	589,250
CREDITORS: Amounts falling due after more than one year	12		0	0
NET ASSETS			622,335	589,250
FUNDS OF THE CHARITY				
Unrestricted funds:				
General purpose fund	13		604,776	571,879
Restricted funds	14		17,559	17,371
TOTAL CHARITY FUNDS			622,335	589,250

These financial statements were approved by the members of the committee and approved for issue on 25th July 2025 and signed on its behalf by:-

Mr. Champakbhai Mistry	Mrs. Ranjanaben Mistry
Hon. President	Hon. Treasurer

The notes on pages 12 to 16 form part of these financial statements

Statutory information
Shree Prajapati Association UK - London Branch is an unincorporated charity. The charity's principal address can be found in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

1 Accounting Policies

Basis of accounting
These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011. There were no material departures from that standard.

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and remain unchanged from the previous period, and also have been consistently applied within the same accounts.

These financial statements are the first financial statements to comply with FRS 102. The date of transition is the first day of the previous accounting period.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland': the requirements of Section 7 Statement of Cash Flows.

Income
Life subscriptions are included in the Statement of Financial Activities in the year in which they are received.
Voluntary income received by way of donations is included in full in the year in which they are received.
The value of services provided by volunteers has not been included.
Grants received are included in full in the year in which they are received.
Other incoming resources are included when receivable.

Expenditure
Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
Resources expended are allocated to a particular activity where the cost relates directly to that activity. Where the costs do not relate directly to a particular activity they are included in the statement of financial activities under expense heading appropriate to the expense.

Depreciation
Provision for depreciation on the fixed assets held for use by the Association is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of assets evenly over their expected lives. Depreciation is provided on the freehold land and building at a rate of 2% on a straight line basis . Depreciation on furniture, fixtures and equipment is provided at a rate of 25% on a reducing balance basis.

Unrestricted funds
Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and available as general funds.

Designated funds
Designated funds are unrestricted funds earmarked by the Executive Committee for a specific purposes.

Restricted funds
Restricted funds are to be used for specific as laid down by the donors.

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

31ST MARCH 2025

2	**Donations and Legacies**	Unrestricted Funds	Restricted Fund	**31/03/2025** Total	**31/03/2024** Total
		£	£	£	£
	Donations	5,351	-	5,351	4,669
	Inland Revenue Gift Aid	3,663	-	3,663	3,110
		9,014	-	9,014	7,779

3	**Income from charitable activities**	Unrestricted Funds	Restricted Fund	**31/03/2025** Total	**31/03/2024** Total
		£	£	£	£
	Religious programmes	23,526	-	23,526	19,909
	Social	3,074	-	3,074	4,147
	Sports	335	-	335	-
	Insurance claim	-	-	-	6,430
	Hall hire	58,140	-	58,140	55,300
	Membership	317	-	317	210
	Sundry income	460	-	460	460
		85,852	-	85,852	86,456

4	**Investment income**	Unrestricted Funds	Restricted Fund	**31/03/2025** Total	**31/03/2024** Total
		£	£	£	£
	Deposit interest	1,742	188	1,930	1,407

5	**Expenditure on charitable activities**	Unrestricted Funds	Restricted Fund	**31/03/2025** Total	**31/03/2024** Total
	Activities directly undertaken	£	£	£	£
	Telephone	576	-	576	632
	Sundry expenses	1,381	-	1,381	824
	Religious programmes	16,541	-	16,541	10,886
	Social	3,519	-	3,519	3,042
	Sports	736	-	736	-
	Legal and professional	300	-	300	-
	Depreciation	14,842	-	14,842	14,620
	Rent and rates	6,644	-	6,644	6,172
	Insurance	1,295	-	1,295	1,206
	Light and heat	8,140	-	8,140	7,069
	Repairs, maintenance & cleaning	7,028	-	7,028	8,902
		61,002	-	61,002	53,353
	Grant funding activities				
	Donations:				
	SPA UK student donations	251	-	251	-
	Children's Leukaemia Charity	780	-	780	-
	Make A Wish	1,200	-	1,200	-
	Sundry donations	478	-	478	857
		2,709	-	2,709	857
		63,711	-	63,711	54,210

6	**Expenditure on charitable activities**	**31/03/2025** Total £	**31/03/2024** Total £
	Independent examiner's fees	-	-

7 Committees' expenses etc

No members of the Executive Committee nor any person connected with them or any volunteer has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.
Committee members and volunteers expenses for telephone and travel in their voluntary duties are reimbursed where they are claimed.

8 Tangible fixed assets

	Freehold Land and Buildings	Furniture, equipment etc	Total
COST	£	£	£
At 1st April 2024	671,411	65,619	737,030
Additions		2,082	2,082
At 31st March 2025	671,411	67,701	739,112
DEPRECIATION			
At 1st April 2024	254,690	62,044	316,734
Charge for the year	13,428	1,414	14,842
At 31st March 2025	268,118	63,458	331,576
NET BOOK VALUE			
At 31st March 2025	403,293	4,243	407,536
At 31st March 2024	416,721	3,575	420,296

9	**Debtors**	**31/03/2025**	**31/03/2024**
		£	£
	Sundry debtors and prepayments	7,558	4,341

10	**Cash at bank and in hand**	**31/03/2025**	**31/03/2024**
		£	£
	Short term deposits	198,438	157,507
	Cash and bank balances	20,170	16,479
		218,608	173,986

11	**Creditors: amounts falling due within one year**	**31/03/2025**	**31/03/2024**
		£	£
	Loans from members (note 12)	2,051	2,051
	Accruals	9,316	7,322
		11,367	9,373

The loans from the members were received on appeal to assist with the purchase and development of the freehold land and buildings. The loans are interest free and repayable on demand.

12	**Creditors: amounts falling due after more than one year**	**31/03/2025**	**31/03/2024**
		£	£
	Loans from members:	2,051	2,051
	Repayable within one year (note 11)	2,051	2,051
		-	-

The loans from the members were received on appeal to assist with the purchase and development of the freehold land and buildings. The loans are interest free and repayable on demand.

13 Unrestricted funds

	Balance at 1st April 2024	Net surplus	Transfer between funds	Balance at 31st March 2025
	£	£	£	£
General Reserves	571,879	32,897	-	604,776

14 Restricted funds

	Balance at 1st April 2024	Net surplus	Transfer between funds	Balance at 31st March 2025
	£	£	£	£
Special fund	17,371	188	-	17,559

The special fund set up in 1982 which was supplemented by further donations received from the members in 1988. The income therefrom is utilised to support charities and deserving causes in India. The fund is managed by a specially elected trust committee. The fund is maintained in a separate High Interest Deposit Account.

15 Analysis of net assets by funds

	Unrestricted Funds		Restricted	
	General	Designated	Fund	Total
	£	£	£	£
Fund balances at 31st March 2025 are represented by:				
Fixed assets	407,536	-	-	407,536
Net current assets	197,240	-	17,559	214,799
Net assets	604,776	-	17,559	622,335

16 Related party

There were no related party transactions for the year ended 31 March 2025.

SHREE PRAJAPATI ASSOCIATION UK (LONDON BRANCH)

England & Wales - Charity number 1023400

Accounts

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

REGISTERED CHARITY NO. 1023400

TRUSTEES ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2024

Registered office:
519 North Circular Road
Neasden LONDON
NW2 7QG

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS YEAR ENDED 31ST MARCH 2024

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SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS 31ST MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

STATUS:	Registered Charity No. 1023400
ADDRESS:	519 North Circular Road Off Aboyne Road Neasden London NW2 7QG
EXECUTIVE COMMITTEE:	Champakbhai Mistry Hon. President Arvindbhai D Mistry Hon. Vice President Kishorbhai Lad Hon. Secretary Vinay Hansraj Hon. Treasurer Niru R Mistry Hon. Mahila Convener Sandeep J Mistry Hon. Youth Leader
CUSTODIAN TRUSTEES:	Gitaben K Mistry Bhavesh Mistry Niruben P Mistry
INDEPENDENT EXAMINER:	Mr. Jayant Mistry 4 Priory Way North Harrow Middlesex HA2 6DH
BANKERS:	Barclays Bank plc 62-64 Lower High Street Watford Hertfordshire WD17 2BT

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST MARCH 2024

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2024.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

Structure, governance and management

Governing document

The Association was established in 1975 and is registered with the Charity Commission No. 1023400. Shree Prajapati Association U.K. - London (SPA - London) is a registered charity governed by its constitution that was revised, approved by the Charity Commission and adopted at the AGM on 10 May 2015.

Trustees and organisation

SPA - London is organised as an independent association of Prajapati residents in London and surrounding area and is run entirely by membership of volunteers who pay an annual or life membership subscriptions. It is an unincorporated association governed by a constitution and managed by an Executive Committee elected annually by the members. The members of the Executive Committee are the trustees for the purpose of charity law, in whom the control, management and administration of the Association is vested. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body approximately once a month and are responsible for all decisions taken in relation to running the charity, the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up several sub- committees that help them oversee certain aspects of the charity's work. Sub-committees are currently set up for finance, for the day-to-day management of the building, Mahila (ladies) activities and youth activities. Each sub-committee report back with their recommendations to the full meeting of the trustees.

The trustees who served during the year are set out on page 1. The names of the custodian trustees are also stated on page 1.

All those who attend our functions and fall within our membership criteria are encouraged to become members to enable them to be elected to the Board in the future if they so wish. These members are mostly Prajapati residents in London and surrounding area.

Related parties

The charity is associated with Shree Prajapati Association (UK), which is the national body under which various branches unite and carry out its main objective. The national body and other branches associated are all independently registered charities or voluntary groups.

Risk management

The Executive Committee have assessed the major risks to which the charity is exposed, those related to the operations and finances of the Association, and these have been minimised by the implementation of procedures for authorisation of all transactions, monitoring of events and appropriate insurance indemnities. The trustees have not identified any other major risk to which the charity is exposed.

Objectives and activities

The core object of the Association is the advancement of Hindu religion and education, particularly in Hindu culture and the relief of poverty and sickness among the Prajapati Community in Gujarat, United Kingdom and local charities in UK and Gujarat

The Association, as part of its normal activity, organise all annual cultural, religious, and social events.
We want to make our community hall as accessible and welcoming venue where all Hindus and its members or those who wish to know more about our faith, can gather to learn about their religion and worship. We are also fortunate to have a small mandir (temple) on our premises.

Objectives and activities continued

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Hindus, and non-Hindus alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made to students, people on means-tested benefits and pensioners.

Our hall is situated adjacent to one of the most beautiful parks in Brent, and it is our intention to encourage our members to come and join us regularly for walks and for light exercise.

Our hall has been made available for prayers and meeting after the funeral of loved ones.

Major work has been carried out to our building, including damaged fence and painting. During last year with help of volunteers and professionals (where required) we have carried out certain maintenance work, including new fence at the rear, painting, external pavement repair, replacement of lights, taps etc., and this work is ongoing.

We have put in place Health & Safety, Fire and Safeguarding of Children policy. Any shortfalls and unsafe observation observed during Health & Safety and Fire inspection were being addressed. Training in these procedures is being planned.

Public Benefit Statement

In setting out the objectives and planning the activities, the Trustees have given careful consideration to complying with the duty in Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. In particular, the public have benefitted by provision of hiring out the Centre for religious and social activities.

Achievement and performance

During the financial year 2023-2024, SPA London continued to organise cultural and religious events for its members via zoom and physical gathering at our hall and outings to seaside. Most events were well attended, and good support was received from the membership. Our committee have been able organise annual events in pre-pandemic manner to encourage members to come out from their homes to socialise. Some of the key events held during this term:

1. Friday Social Club.
2. Let our hall, during weekdays to SEVACARE, to enable welfare and education of children with disability.
3. Wednesday walking group for retired people, to explore parts of London and surrounding areas.
4. Various religious programs.
5. Fortnightly bhajan over Zoom for elderly members who are unable to visit our community hall.
6. 10 days of Navratri events (weekdays at our hall and weekends at a larger hall in a school).
7. Children's Garba and Christmas party.
8. Social outings, including ten pin bowling and evening outs in restaurants.
9. Diwali and New Year's Eve party.
10. Celebrated 15th Anniversary of Mandir Deities Pratishtha.
11. Endometriosis Awareness Webinar

During the year religious events were organised like Holi show, Hanuman Chalisa, Bhajans, Navratri, and Diwali show, as detailed above. Our committee organised special classes to show and learn different Garba steps just before Navratri. During Navratri festival, special Children's Garba were held, so that cultural knowledge and awareness can be brought to young children.

Necessary maintenance work was also carried out to our building, including.

1. Front Car park flower bay and front wall repaired and painting.
2. Electrical improvement round building.
3. Car park paving maintenance.
4. Car park water drainage maintenance.
5. Improved Toilets ventilation.
6. Fix blocked drainage.
7. Updating over 25 years old security alarm system.
8. Repainting of all windows protection gills.

Achievements and performance continued

Executive Committee meetings were held regularly. Meetings are generally held using zoom. The minutes on these meetings were circulated to all the committee members and accepted, approved at a next meeting The executives were given the progress report for each of these events that were organised by executive members.

Our building currently is used by SEVACARE, during weekdays for the welfare and education of children with special needs. This has provided us with much needed funds, for maintenance of our building, support charity and our members.

We are glad to state that the Executive Committee carried out their duties throughout the year. All the general essential building and upkeep work like fire alarm maintenance, updating security CCTV system with 24 hours remote monitoring, window upgrade, protection and upkeep of the property was carried out.

Member's details were updated i.e., procuring e-mail addresses of more members at the time of Samaj events. Hall hire charges were revised for members & non-members.

SPA London has been very active at SPA HQ by attending HQ meetings over Zoom and supporting the work of the SPA (UK) International Trust Fund as well as fundraising for the SPA UK nominated charity of the year.

Volunteers

The Trustees acknowledges its members valuable support at events both in terms of attendance and the voluntary help received in preparing and organising events throughout the year. Volunteers have worked very hard during the year.

Grant Making Policy

Those attending our Centre have given donations generously during religious functions and raised funds through activities, for disaster appeals and education charities. Funds are made available to support financial problems of parents enabling their children to continue higher education.

Financial review

The attached financial statements show the current state of the finances, which the Committee considers to be reasonable. During the year, the Association generated donations and other income amounting to £95,642 (2023: £74,206) and with charitable expenditure of £54,210 (2023: £55,400), the Association had a surplus of £41,432 (2023: £18,806) in the year.
There are no restrictions on the charity's power to invest. The Executive Committee considers that, in view of the demand and funds needed to maintain the buildings, sufficient funds are maintained in low-risk bank accounts.

Reserves policy

The Executive Committee considers that the unrestricted funds not committed to or invested in tangible fixed assets ('the free reserves') held by the charity should be between six months and one years of the resources expended, which equates £26,000 to £52,000 in unrestricted funds for Charity's normal activities. At this level the committee feel that they would be able to continue the current activities. The Executive Committee feels that the present free reserves surplus of £151,583 is adequate.

Plans for the future

Our community is growing but the make-up of the executive committee does not reflect the community we serve. Like all other communities, attracting the youth to come and become active in the community is one of the continuing key goals. This agenda has become more pressing due to change in the economy and the pressures of western influence on young people to ensure the continuation of this wonderful organisation. This is not a problem for our association alone as this issue is faced by all voluntary sectors.

The committee continues to address this issue.

The Executive committee will explore and discuss and implement functions and activities that will benefit our members and others, all in line with government guidelines.

The Executive committee is continuously investigating the way to increase the hiring of the hall as this is the main Income for the Association apart from the donation received from members.

Some major repair works needs to be carried to our building as follows:

- Balcony roof is now over 25-year-old, and we are experiencing water leak during heavy rain. A refurbishment for new roof will be needed.
- Roof gutter has rusted and in need of replacement.
- There is an on-going issue with ground damp in main hall and dining room.
- Car park paving ground at rear side building is now very uneven and needs re-levelling.
- Outside building paint.
- Additional storage facility is urgently needed.

It is estimated that the works is substantial, will cost in the region of £75,000.00

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements inaccordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Honorary Independent Examiner

Mr. Jayant Mistry FCCA is the independent examiner for the year.

On behalf of the Executive Committee

Mr. Kishor Lad
Hon. Secretary

10 January 2025

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31ST MARCH 2024

I report to the trustees on the financial statements of Shree Prajapati Association U.K. - London Branch for the year ended 31st March 2024, which comprise the statement of financial activities, balance sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit, goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

J Mistry FCCA
Independent Examiner

4 Priory Way
North Harrow
Middlesex
HA2 6DH

10 January 2025

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Fund £	Total 31/03/2024 £	Total 31/03/2023 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	7,779	-	7,779	10,426
Income from charitable activities	3	86,456	-	86,456	63,554
Investment income	4	1,216	191	1,407	226
TOTAL INCOME		95,451	191	95,642	74,206
EXPENDITURE					
Expenditure on charitable activities	5/6	54,210	-	54,210	55,400
TOTAL EXPENDITURE		54,210	-	54,210	55,400
NET INCOMING RESOURCES FOR THE YEAR					
BEFORE TRANSFERS		41,241	191	41,432	18,806
Gross transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		41,241	191	41,432	18,806
RECONCILIATION OF FUNDS					
Total funds brought forward		530,638	17,180	547,818	529,012
TOTAL FUNDS CARRIED FORWARD		571,879	17,371	589,250	547,818

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 form part of these financial statements

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

BALANCE SHEET AS AT 31ST MARCH 2024

	Notes		31/03/2024	31/03/2023
		£	£	£
FIXED ASSETS				
Tangible assets	8		420,296	412,697
CURRENT ASSETS				
Debtors	9	4,341		11,830
Cash at bank and in hand	10	173,986		133,148
		178,327		144,978
CREDITORS: Amounts falling due within one year	11	(9,373)		(9,857)
NET CURRENT ASSETS			168,954	135,121
TOTAL ASSETS LESS CURRENT LIABILITIES			589,250	547,818
NET ASSETS			589,250	547,818
FUNDS OF THE CHARITY				
Unrestricted funds:				
General purpose fund	12		571,879	530,638
Restricted funds	13		17,371	17,180
TOTAL CHARITY FUNDS			589,250	547,818

These financial statements were approved by the members of the committee and approved for issue on 10 January 2025 and signed on its behalf by: -

Mr. Champakbhai. Mistry
Hon. President

Mrs. Ranjanabeh Mistry
Hon. Treasurer

The notes on pages 9 to 13 form part of these financial statements

1 Statutory information and accounting policies

Shree Prajapati Association UK - London Branch is an unincorporated charity. The charity's principal address is stated on page 1.

The presentation currency of the financial statements is the Pound Sterling (£).

Accounting policies

Basis of accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011. There were no material departures from that standard.

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and remain unchanged from the previous period, and also have been consistently applied within the same financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland': the requirements of Section 7 Statement of Cash Flows.

Income

Life subscriptions are included in the Statement of Financial Activities in the year in which they are received.
Voluntary income received by way of donations is included in full in the year in which they are received. The value of services provided by volunteers has not been included.
Grants received are included in full in the year in which they are received. Other incoming resources are included when receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
Resources expended are allocated to a particular activity where the cost relates directly to that activity. Where the costs do not relate directly to a particular activity, they are included in the statement of financial activities under expense heading appropriate to the expense.

Depreciation

Provision for depreciation on the fixed assets held for use by the Association is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of assets evenly over their expected lives. Depreciation is provided on the freehold land and building at a rate of 2% on a straight-line basis Depreciation on furniture, fixtures and equipment is provided at a rate of 25% on a reducing balance basis.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Executive Committee for a specific purpose.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donors.

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

2	**Donations and Legacies**	Unrestricted Funds £	Restricted Fund £	**31/03/2024** Total £	**31/03/2023** Total £
	Donations	4,669	-	4,669	6,881
	Inland Revenue Gift Aid	3,110	-	3,110	3,545
		7,779	-	7,779	10,426

3	**Income from charitable activities**	Unrestricted Funds £	Restricted Fund £	**31/03/2024** Total £	**31/03/2023** Total £
	Religious programmes	19,909	-	19,909	15,610
	Social	4,147	-	4,147	8,098
	Food bank donations	-		-	279
	Insurance claim	6,430	-	6,430	-
	Hall hire	55,300	-	55,300	39,057
	Membership	210	-	210	50
	Sundry income	460	-	460	460
		86,456	-	86,456	63,554

4	**Investment income**	Unrestricted Funds £	Restricted Fund £	**31/03/2024** Total £	**31/03/2023** Total £
	Deposit interest	1,216	191	1,407	226

5	**Expenditure on charitable activities**	Unrestricted Funds £	Restricted Fund £	**31/03/2024** Total £	**31/03/2023** Total £
	Activities directly undertaken				
	Telephone	632	-	632	480
	Sundry expenses	824	-	824	820
	Religious programmes	10,886	-	10,886	8,515
	Social	3,042	-	3,042	4,584
	Legal and professional	-	-	-	1,771
	Depreciation	14,620	-	14,620	14,379
	Rent and rates	6,172	-	6,172	5,284
	Insurance	1,206	-	1,206	1,091
	Light and heat	7,069	-	7,069	3,101
	Repairs, maintenance & cleaning	8,902	-	8,902	12,530
		53,353	-	53,353	52,555
	Grant funding activities				
	Donations:				
	SPA UK student donations	-	-	-	1,000
	SPA UK	-	-	-	1,062
	Sundry donations	857	-	857	783
		857	-	857	2,845
		54,210	-	54,210	55,400

6	**Expenditure on charitable activities**	**31/03/2024** Total £	**31/03/2023** Total £
	Independent examiner's fees	-	-

7 Committees' expenses etc

No members of the Executive Committee nor any person connected with them or any volunteer has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

Committee members and volunteers expenses for telephone and travel in their voluntary duties are reimbursed where they are claimed.

8 Tangible fixed assets

	Freehold Land and Buildings £	Furniture, equipment etc £	Total £
COST			
At 1st April 2023	649,811	65,000	714,811
Additions	21,600	619	22,219
At 31st March 2024	671,411	65,619	737,030
DEPRECIATION			
At 1st April 2023	241,261	60,853	302,114
Charge for the year	13,429	1,191	14,620
At 31st March 2024	254,690	62,044	316,734
NET BOOK VALUE			
At 31st March 2024	416,721	3,575	420,296
At 31st March 2023	408,550	4,147	412,697

9	**Debtors**	**31/03/2024**	**31/03/2023**
		£	£
	Sundry debtors and prepayments	4,341	11,830

10	**Cash at bank and in hand**	**31/03/2024**	**31/03/2023**
		£	£
	Short term deposits	157,507	106,100
	Cash and bank balances	16,479	27,048
		173,986	133,148

11	**Creditors: amounts falling due within one year**	**31/03/2024**	**31/03/2023**
		£	£
	Loans from members	2,051	2,051
	Accruals	7,322	7,806
		9,373	9,857

The loans from the members were received on appeal to assist with the purchase and development of the freehold land and buildings. The loans are interest free and repayable on demand.

12 Unrestricted funds

	Balance at 1st April 2023	Net surplus	Transfer between funds	Balance at 31st March 2024
	£	£	£	£
General Reserves	530,638	41,241	-	571,879

13 Restricted funds

	Balance at 1st April 2023	Net surplus	Transfer between funds	Balance at 31st March 2024
	£	£	£	£
Special fund	17,180	191	-	17,371

The special fund was set up in 1982 which was supplemented by further donations received from the members in 1988. The income therefrom is utilised to support charities and deserving causes in India. The fund is managed by a specially elected trust committee. The fund is maintained in a separate High Interest Deposit Account.

14 Analysis of net assets by funds

	Unrestricted Funds		Restricted	
	General	Designated	Fund	Total
	£	£	£	£
Fund balances at 31st March 2024 are represented by:				
Fixed assets	420,296	-	-	420,296
Net current assets	151,583	-	17,371	168,954
Net assets	571,879	-	17,371	589,250

15 Related party

There were no related party transactions for the year ended 31 March 2024.

SHREE PRAJAPATI ASSOCIATION UK (LONDON BRANCH)

England & Wales - Charity number 1023400

Accounts

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

REGISTERED CHARITY NO. 1023400

TRUSTEES ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2023

Registered office:
519 North Circular Road
Neasden LONDON
NW2 7QG

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS YEAR ENDED 31ST MARCH 2023

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SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS 31ST MARCH 2023

LEGAL AND ADMINISTRATIVE INFORMATION

STATUS:	Registered Charity No. 1023400	
ADDRESS:	519 North Circular Road Off Aboyne Road Neasden London NW2 7QG	
EXECUTIVE COMMITTEE:	Champakbhai Mistry	Hon. President
	Arvindbhai D Mistry	Hon. Vice President
	Kishorbhai Lad	Hon. Secretary
	Ranjanben Mistry	Hon. Treasurer
	Niruben R Mistry	Hon. Mahila Convener
	Sandeep J Mistry	Hon. Youth Leader
CUSTODIAN TRUSTEES:	Gitaben K Mistry Bhavesh Mistry Niruben P Mistry	
INDEPENDENT EXAMINER:	Narendrakumar K Mistry FCA Arithma Accountants Limited Accountants and Business Advisors 2nd Floor, 15-19 Cavendish Place London W1G 0DD	
BANKERS:	Barclays Bank plc 62-64 Lower High Street Watford Hertfordshire WD17 2BT	

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST MARCH 2023

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Governing document

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The core object of the Association is the advancement of Hindu religion and education, particularly in Hindu culture and the relief of poverty and sickness among the Prajapati Community.

The Association, as part of its normal activity, organise all annual cultural, religious, and social events

We want to make our community hall as accessible and welcoming venue where all Hindus, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have a small mandir (temple) on our premises.

Objectives and activities continued

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Hindus, and non-Hindus alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made to students, people on means-tested benefits and pensioners.

Our hall is situated adjacent to one of the most beautiful parks in Brent, and it is our intention to encourage our members to come and join us regularly for walks and for light exercise.

Our hall has been made available for prayers and meeting after the funeral of loved ones.

Major work has been carried out to our building, including leaking roof and painting. During last year with help of volunteers and professionals (where required) we have carried out certain maintenance work, including roof repair, painting, replacement of lights etc., and this work is ongoing.

We have put in place Health & Safety, Fire and Safeguarding of Children policy. Any shortfalls and unsafe observation observed during Health & Safety and Fire inspection were being addressed. Training in these procedures is being planned.

Public Benefit Statement

In setting out the objectives and planning the activities, the Trustees have considered complying with the duty in Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. In particular, the public have benefitted by provision of hiring out the Centre for religious and social activities.

Achievements and performance

During the financial year 2022-2023, SPA London continued to organise cultural and religious events for its members via zoom and physical gathering at our hall and outings to seaside. Most events were well attended, and good support was received from the membership. Our committee have been able to organise annual events in pre-pandemic manner to encourage members to come out from their homes to socialise. Some of the key events held during this term:

1. Our Youth team and Mahila team staged events to raise funds for various charities.
2. Friday Social Club
3. Let our hall, during weekdays to SEVACARE, to enable welfare and education of children with disability.
4. Wednesday walking group for retired people, to explore parts of London and surrounding areas.
5. Tax planning and retirement seminar.
6. Various religious programs.
7. 10 days of Navratri events (weekdays at our hall and weekends at a larger hall in a school)
8. Childrens Garba
9. Social outings, including ten pin bowling and evening outs in restaurants.
10. Holland Tulip trip
11. Diwali and New Year's Eve party.
12. Endometriosis Awareness Webinar

During the year, religious events were organised like Holi, Hanuman Chalisa, Bhajans, Navratri, and Diwali show, as detailed above. Our committee organised special classes to show and teach different Garba steps just before Navratri. During Navratri festival, special Children's Garba were held, so that cultural knowledge and awareness can be brought to young children.

Necessary maintenance work was also carried out to our building, including.

1. Repair to leaking roof
2. Painting internally and externally
3. Rear fence upgrade.
4. Replace all Windows.
5. Replace faulty Air Conditioning units.

Achievements and performance continued

Executive Committee meetings were held regularly. The minutes on these meetings were circulated to all the committee members. The executives were given the progress report for each of these events that were organized by executive committee members.

Our building is currently used by SEVACARE, during weekdays, for welfare and education of children with special needs. This has provided us with much needed funds, for maintenance of our building, support charity's activities for members.

We are glad to state that the Executive Committee carried out their duties responsibly throughout the year. All the general essential building and upkeep work of the property was carried out.

Member's details were updated i.e., procuring e-mail addresses of more members at the time of Samaj events. Hall hire charges were revised for members & non-members. Due to government gathering restriction, EC members utilised the hall during low season by organising social gatherings and raised funds.

SPA London has been very active at SPA HQ by attending HQ meetings over Zoom and supporting the work of the SPA (UK) International Trust Fund as well as fundraising for the SPA UK nominated charity of the year.

During the year SPA London donated Stroke Foundation – £357, Bal Krishna Gaushala - £151, Cancer Research - £275. ITF Students SPAUK- £1000 and SPAUK – DGHTF - £1062.

Volunteers

The Trustees acknowledges its members valuable support at events both in terms of attendance and the voluntary help received in preparing and organising events throughout the year. Volunteers have worked very hard during the year.

Grant Making Policy

Those attending our Centre have given donations generously during religious functions and raised funds through activities, for disaster appeals and education charities. Funds are made available to support financial problems of parents enabling their children to continue higher education.

Financial review

The attached financial statements show the current state of the finances, which the Committee considers to be reasonable. During the year, the Association generated donations and other income amounting to £74,206 (2022: £34,909) and with charitable expenditure of £55,400 (2022: £40,816), the Association had a surplus of £18,806 (2022: deficit £5,907) in the year. Our status has improved vastly and has enabled us to do further improvement and maintenance work in the building. E.g., Roof repair, window replacements and fence work. Some urgent work will be needed soon on replacement of roof gutters, fixing ground floor raising damp and addressing leaky toilets.

There are no restrictions on the charity's power to invest. The Executive Committee considers that in view of the demand and funds needed to maintain the buildings. Sufficient funds are maintained in low-risk bank accounts.

Reserves policy

The trustees have reviewed the reserve policy of the charity. The policy is to hold sufficient funds to meet the operating costs of the community hall.

The Executive Committee considers that the unrestricted funds not committed to or invested in tangible fixed assets ('the free reserves') held by the charity should be between six months and one year's of the resources expended, which equates £26,000 to £52,000 in unrestricted funds for Charity's normal activities. At this level the committee feel that they would be able to continue the current activities. The Executive Committee feels that the present free reserves surplus of £117,941 is adequate.

Plans for the future

We will continue supporting our Hindu functions, together with our Mahila group ladies.

Youths will be encouraged to participate in religious functions and develop their own social events, including charitable causes.

Provide greater support for our elders, and encourage more social activities, including trips to seaside or overseas for their wellbeing. Arrange gathering and classes and seminars.

The Executive committee is continuously investigating the way to increase the hiring of the hall as this is the main Income for the Association apart from the donation received from members.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements inaccordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Honorary Independent Examiner

Mr. Narendrakumar K Mistry FCA, of Arithma Accountants Limited, is the independent examiner for the year.

On behalf of the Executive Committee

Mr. Kishor Lad
Hon. Secretary

5 December 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

YEAR ENDED 31ST MARCH 2023

I report to the trustees on the financial statements of Shree Prajapati Association U.K. - London Branch for the year ended 31st March 2023, which comprise the statement of financial activities, balance sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

RESPONSOBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit, goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Narendrakumar K Mistry FCA
Arithma Accountants Limited
Accountants and Business Advisors
2nd Floor, 15-19 Cavendish Place
London
W1G 0DD

5 December 2023

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Fund £	Total £	Total 31/03/2022 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	10,426	-	10,426	13,904
Income from charitable activities	3	63,554	-	63,554	20,996
Investment income	4	191	35	226	9
TOTAL INCOME		74,171	35	74,206	34,909
EXPENDITURE					
Expenditure on charitable activities	5	55,400	-	55,400	40,816
TOTAL EXPENDITURE		55,400	-	55,400	40,816
NET OUTGOING/INCOMING RESOURCES FOR THE YEAR BEFORE TRANSFERS		18,771	35	18,806	(5,907)
Gross transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		18,771	35	18,806	(5,907)
RECONCILIATION OF FUNDS					
Total funds brought forward		511,867	17,145	529,012	534,919
TOTAL FUNDS CARRIED FORWARD		530,638	17,180	547,818	529,012

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 form part of these financial statements

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes		31/03/2023	31/03/2022
		£	£	£
FIXED ASSETS				
Tangible assets	8		412,697	427,076
CURRENT ASSETS				
Debtors	9	11,830		974
Cash at bank and in hand	10	133,148		109,642
		144,978		110,616
CREDITORS: Amounts falling due within one year	11	(9,857)		(8,680)
NET CURRENT ASSETS			135,121	101,936
TOTAL ASSETS LESS CURRENT LIABILITIES			547,818	529,012
NET ASSETS			547,818	529,012
FUNDS OF THE CHARITY				
Unrestricted funds:				
General purpose fund	12		530,638	511,867
Restricted funds	13		17,180	17,145
TOTAL CHARITY FUNDS			547,818	529,012

These financial statements were approved by the members of the committee and approved for issue on 5 December 2023 and signed on its behalf by: -

Mr. Champakbhai. Mistry
Hon. President

Mrs. Ranjanben Mistry
Hon. Treasurer

The notes on pages 9 to 13 form part of these financial statements

1 Statutory information and accounting policies

Shree Prajapati Association UK - London Branch is an unincorporated charity. The charity's principal address is stated on page 1.

The presentation currency of the financial statements is the Pound Sterling (£).

Accounting policies

Basis of accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011. There were no material departures from that standard.

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and remain unchanged from the previous period, and also have been consistently applied within the same financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland': the requirements of Section 7 Statement of Cash Flows.

Income

Life subscriptions are included in the Statement of Financial Activities in the year in which they are received.
Voluntary income received by way of donations is included in full in the year in which they are received. The value of services provided by volunteers has not been included.
Grants received are included in full in the year in which they are received. Other incoming resources are included when receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
Resources expended are allocated to a particular activity where the cost relates directly to that activity. Where the costs do not relate directly to a particular activity, they are included in the statement of financial activities under expense heading appropriate to the expense.

Depreciation

Provision for depreciation on the fixed assets held for use by the Association is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of assets evenly over their expected lives. Depreciation is provided on the freehold land and building at a rate of 2% on a straight-line basis Depreciation on furniture, fixtures and equipment is provided at a rate of 25% on a reducing balance basis.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Executive Committee for a specific purpose.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donors.

Notes continued

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

		Unrestricted Funds £	Restricted Fund £	**31/03/2023** Total £	**31/03/2022** Total £
2	**Donations and Legacies**				
	Donations	6,881	-	6,881	8,029
	Inland Revenue Gift Aid	3,545	-	3,545	5,875
		10,426	-	10,426	13,904
3	**Income from charitable activities**				
	Religious programmes	15,610	-	15,610	6,318
	Social	8,098	-	8,098	1,692
	Food bank donations	279		279	1,056
	Hall hire	39,057	-	39,057	11,370
	Membership	50	-	50	100
	Sundry income	460	-	460	460
		63,554	-	63,554	20,996
4	**Investment income**				
	Deposit interest	191	35	226	9
5	**Expenditure on charitable activities**				
	Activities directly undertaken				
	Telephone	480	-	480	398
	Sundry expenses	820	-	820	223
	Religious programmes	8,515	-	8,515	437
	Social	4,584	-	4,584	286
	Food bank costs	-		-	264
	Newsletters	-	-	-	49
	Legal and professional	1,771	-	1,771	650
	Depreciation	14,379	-	14,379	14,840
	Rates	5,284	-	5,284	5,842
	Insurance	1,091	-	1,091	1,122
	Light and heat	3,101	-	3,101	1,608
	Repairs, maintenance & cleaning	12,530	-	12,530	10,957
		52,555	-	52,555	36,676
	Grant funding activities Donations				
	SPA UK	1,062	-	1,062	1,989
	ITF Student Donations			-	-
	SPAUK Donations	1,000		1,000	2,000
	Sundry Donations	783	-	783	151
		2,845	-	2,845	4,140
	Total expenditure	55,400	-	55,400	40,816

Notes continued

6	Expenditure on charitable activities	31/03/2023 Total £	31/03/2022 Total £
	Independent examiner's fees	-	-

7 Committees' expenses etc

No members of the Executive Committee nor any person connected with them, or any volunteer has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds. Committee members and volunteers' expenses for telephone and travel in their voluntary duties are reimbursed where they are claimed.

8 Tangible fixed assets

	Freehold Land and Buildings £	Furniture, equipment etc £	Total £
COST			
At 1st April 2022	649,811	65,000	714,811
Additions			-
At 31st March 2023	649,811	65,000	714,811
DEPRECIATION			
At 1st April 2022	228,265	59,470	287,735
Charge for the year	12,996	1,383	14,379
At 31st March 2023	241,261	60,853	302,114
NET BOOK VALUE			
At 31st March 2023	408,550	4,147	412,697
At 31st March 2022	421,546	5,530	427,076

Notes continued

9	**Debtors**	**31/03/2023** £	**31/03/2022** £
	Sundry debtors and prepayments	11,830	974

10	**Cash at bank and in hand**	**31/03/2023** £	**31/03/2022** £
	Short term deposits	106,100	90,636
	Cash and bank balances	27,048	19,006
		133,148	109,642

11	**Creditors: amounts falling due within one year**	**31/03/2023** £	**31/03/2022** £
	Loans from members	2,051	4,051
	Accruals and deferred income	7,806	4,629
		9,857	8,680

The loans from the members were received on appeal to assist with the purchase and development of the freehold land and buildings. The loans are interest free and repayable on demand.

Notes continued

12 Unrestricted funds

	Balance at 1st April 2022 £	Net surplus/ (deficit) £	Transfer between funds £	Balance at 31st March 2023 £
General Reserves	511,867	18,771	-	530,638

13 Restricted funds

	Balance at 1st April 2022 £	Net surplus £	Transfer between funds £	Balance at 31st March 2023 £
Special fund	17,145	35	-	17,180

The special fund was set up in 1982 which was supplemented by further donations received from the members in 1988. The income therefrom is utilised to support charities and deserving causes in India. The fund is managed by a specially elected trust committee. The fund is maintained in a separate High Interest Deposit Account.

14 Analysis of net assets by funds

	Unrestricted Funds		Restricted	
	General £	Designated £	Fund £	Total £
Fund balances at 31st March 2023 are represented by:				
Fixed assets	412,697	-	-	412,697
Net current assets	117,941	-	17,180	135,121
Net assets	530,638	-	17,180	547,818

15 Related party

There were no related party transactions for the year ended 31 March 2023.

SHREE PRAJAPATI ASSOCIATION UK (LONDON BRANCH)

England & Wales - Charity number 1023400

Accounts

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

REGISTERED CHARITY NO. 1023400

TRUSTEES ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2022

Registered office:
519 North Circular Road
Neasden LONDON
NW2 7QG

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS YEAR ENDED 31ST MARCH 2022

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SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS 31ST MARCH 2022

LEGAL AND ADMINISTRATIVE INFORMATION

STATUS:	Registered Charity No. 1023400	
ADDRESS:	519 North Circular Road Off Aboyne Road Neasden London NW2 7QG	
EXECUTIVE COMMITTEE:	Arvindbhai D Mistry	Hon. President
	Champakbhai Mistry	Hon. Vice President
	Kishorbhai Lad	Hon. Secretary
	Ranjanben Mistry	Hon. Treasurer
	Jashuben C Mistry	Hon. Mahila Convener
	Sandeep J Mistry	Hon. Youth Leader
CUSTODIAN TRUSTEES:	Jasumati Mistry Thakorbhai Mistry Bhagwandas K Mistry	
INDEPENDENT EXAMINER:	Narendrakumar K Mistry FCA Arithma Accountants Limited Accountants and Business Advisors 9 Mansfield Street London W1G 9NY	
BANKERS:	Barclays Bank plc 62-64 Lower High Street Watford Hertfordshire WD17 2BT	

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST MARCH 2022

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2022.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

Structure, governance and management

Governing document

Shree Prajapati Association U.K. - London (SPA - London) is a registered charity governed by its constitution that was adopted on 21 October 1990. The Association was established in 1975 and is registered with the Charity Commission No. 1023400.

Trustees and organisation

SPA - London is organised as an independent association of Prajapati residents in London and surrounding area and is run entirely by membership of volunteers who pay an annual or life membership subscriptions. It is an unincorporated association governed by a constitution and managed by an Executive Committee elected annually by the members. The members of the Executive Committee are the trustees for the purpose of charity law, in whom the control, management and administration of the Association is vested. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body approximately once a month and are responsible for all decisions taken in relation to running the charity, the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up several sub- committees that help them oversee certain aspects of the charity's work. Sub-committees are currently set up for finance, for the day-to-day management of the building, Mahila (ladies) activities and youth activities. Each sub-committee report back with their recommendations to the full meeting of the trustees.

The trustees who served during the year are set out on page 1. The names of the custodian trustees are also stated on page 1.

All those who attend our functions and fall within our membership criteria are encouraged to become members to enable them to be elected to the Board in the future if they so wish. These members are mostly Prajapati residents in London and surrounding area.

Related parties

The charity is associated with Shree Prajapati Association (UK), which is the national body under which various branches unite and carry out its main objective. The national body and other branches associated are all independently registered charities or voluntary groups.

Risk management

The Executive Committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Association, and these have been minimised by the implementation of procedures for authorisation of all transactions, monitoring of events and appropriate insurance indemnities. The trustees have not identified any other major risk to which the charity is exposed.

Objectives and activities

The core object of the Association is the advancement of Hindu religion and education, particularly in Hindu culture and the relief of poverty and sickness among the Prajapati Community.

The Association, as part of its normal activity, organise all annual cultural, religious, and social events

We want to make our community hall as accessible and welcoming venue where all Hindus, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have a small mandir (temple) on our premises.

Objectives and activities continued

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised, and we welcome the participation of all in our local community, Hindus, and non-Hindus alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made to students, people on means-tested benefits and pensioners.

The year has been the most challenging for all our Samaj activities, due to COVID-19 pandemic. Lot of people have lost their loved ones, lost jobs, or had to retire or brought forward their retirement. The local community is aware, we have a hall which can be used for meeting socially, subject to government guidelines. We as the committee looked at the effect of this situation and have engaged with the community by organising major events via Zoom and use of video calling on WhatsApp and Zoom to meet remotely. Also kept the community informed via newsletter.

Our hall is situated adjacent to one of the most beautiful parks in Brent, and it is our intention to encourage our members to come and join us regularly for walks and for light exercise.

Our hall has been made available for prayers and meeting after the funeral of loved ones.

Our hall requires some major repairs, including immediate attention to the leaking main roof. This will be done before the winter sets in. During last year with help of volunteers and professionals (where required) we have carried out certain maintenance work, including roof repair, painting, replacement of lights etc., and this work is own going.

We have put in place Health & Safety, Fire and Safeguarding of Children policy. Any shortfalls and unsafe observation observed during Health & Safety and Fire inspection were being addressed. Training in these procedures is being planned.

Public Benefit Statement

In setting out the objectives and planning the activities, the Trustees have considered complying with the duty in Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. In particular, the public have benefitted by provision of hiring out the Centre for religious and social activities.

Achievements and performance

The last two to three years have been the most difficult for us due to pandemic lock down and therefore our activities in our centre were limited, however with ingenuity of our volunteers we were able to carry out functions using on-line facilities like the Zoom, where we were able to organise functions, including yoga, exercises, quiz shows etc., This was highly welcome and benefited our elders and people who were house bound immensely. We were also able to raise funds for charitable purposes.

Our centre was opened for food distribution and was used as a hub for other community to collect food for the needy.

Over volunteers were able to come to the hall under controlled conditions to make sandwiches and hot food, which was collected and distributed to parts of London. Donation received from our members enable us to support this work.

Our youth organised a Charity Walk to raise awareness for Mental Health to support Mind Charity, which welcomed young youth and elders in aid of charity.

In partnership with Seva Care we are letting our hall for the multi-disciplinary support for those with learning disability, autism, behavioural, emotional, and social needs.

Our volunteers organised trip to seaside for our elders. The weather was sunny, and elderly were overjoyed being out after being confined to their home for last two years.

We held Wednesday club using Zoom sessions for the elders, where they enjoy meeting people online, perform Yoga, and listen to seminars on health and welfare issues. Professionals are invited to give seminars on health issued, like depression, dental hygiene, diabetes, stroke, etc.

The year has been an eventful and busy year with our Mahila ladies putting together & celebrating Maha Shivratri, Ram Navmi, Hanuman Jayanti. During the month of Shravan Mas we performed Abhisek and Satsang every Monday of the month. Also, Krishna Janmastami celebration were held at our Prajapati Centre. Everyone who came really enjoyed the events and so request you all to take part in our events.

Achievements and performance continued

Executive Committee meetings were held regularly, however due to government lockdown, meetings were held via Zoom. The minutes on these meetings were circulated to all the committee members. The executives were given the progress report for each of these events that were organized by EC members.

We are glad to state that the Executive Committee carried out their duties responsibly throughout the year. All the general essential building and upkeep work of the property was carried out.

Member's details were updated i.e., procuring e-mail addresses of more members at the time of Samaj events. Hall hire charges were revised for members & non-members. Due to government gathering restriction, EC members utilised the hall during low season by organising social gatherings and raised funds.

SPA London has been very active at SPA HQ by attending HQ meetings over Zoom and supporting the work of the SPA (UK) International Trust Fund as well as fundraising for the SPA UK nominated charity of the year.

During the year SPA London donated to SPA UK (COVID -19) £1989, ITFUK £2000 and sundry donations of £151.

Volunteers

The Trustees acknowledges its members valuable support at events both in terms of attendance and the voluntary help received in preparing and organising events throughout the year. Volunteers have worked very hard during the year.

Grant Making Policy

Those attending our Centre have given donations generously during religious functions and raised funds through activities, for disaster appeals and education charities. Funds are made available to support financial problems of parents enabling their children to continue higher education.

Financial review

The attached financial statements show the current state of the finances, which the Committee considers to be reasonable given the year post COVID-19 pandemic. During the year, the Association generated donations and other income amounting to £34,909 (2021: £30,449) and with charitable expenditure of £40,816 (2021: £37,123), the Association had a deficit of £5909 (2021: deficit £6,674) in the year.

There are no restrictions on the charity's power to invest. The Executive Committee considers that in view of the demand and funds needed to maintain the Centre buildings, sufficient funds have to be maintained in low-risk bank accounts.

Reserves policy

The trustees have reviewed the reserve policy of the charity. The policy is to hold sufficient funds to meet the operating costs of the community hall. Since the last upgrade of the building some twenty years ago, some major works need to be carried out. We are in a reasonable financial situation; however certain major building works will be required during next financial year. The roof that is leaking must be replaced as soon as possible. All the wooden windows are rotting and will need replacing. It is proposed to replace them in a programmed sequence next financial year. There are signs of damp that need to be investigated and rectified. Air condition units are reaching its end of valuable life and need regular maintenance and will need to be replaced medium term.

The Executive Committee considers that the unrestricted funds not committed to or invested in tangible fixed assets ('the free reserves') held by the charity should be between six months and one year's of the resources expended, which equates £26,000 to £52,000 in unrestricted funds for Charity's normal activities. At this level the committee feel that they would be able to continue the current activities. The Executive Committee feels that the present free reserves surplus of £84,791 is adequate.

Plans for the future

We will continue supporting our Hindu functions, together with our Mahila group ladies.

Youths will be encouraged to participate in religious functions and develop their own social events, including charitable causes.

Provide greater support for our elders, and encourage more social activities, including trips to seaside or overseas for their wellbeing. Arrange gathering and classes and seminars.

The Executive committee is continuously investigating the way to increase the hiring of the hall as this is the main Income for the Association apart from the donation received from members.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements inaccordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Honorary Independent Examiner

Mr. Narendrakumar K Mistry FCA, of Arithma Accountants Limited, is the independent examiner for the year.

On behalf of the Executive Committee

Mr. Kishor Lad
Hon. Secretary

12 November 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE PRAJAPATI ASSOCIATION U.K. -

LONDON BRANCH

YEAR ENDED 31ST MARCH 2022

I report to the trustees on the financial statements of Shree Prajapati Association U.K. - London Branch for the year ended 31st March 2022, which comprise the statement of financial activities, balance sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

RESPONSOBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit, goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Narendrakumar K Mistry FCA
Arithma Accountants Limited
Accountants and Business Advisors
9 Mansfield Street
London
W1G 9 NY

12 November 2022

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Fund £	Total 31/03/2022 £	Total 31/03/2021 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	13,904	-	13,904	10,900
Income from charitable activities	3	20,996	-	20,996	19,511
Investment income	4	7	2	9	38
TOTAL INCOME		34,907	2	34,909	30,449
EXPENDITURE					
Expenditure on charitable activities	5	40,816	-	40,816	37,123
TOTAL EXPENDITURE		40,816	-	40,816	37,123
NET OUTGOING/INCOMING RESOURCES FOR THE YEAR BEFORE TRANSFERS		(5,909)	2	(5,907)	(6,674)
Gross transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(5,909)	2	(5,907)	(6,674)
RECONCILIATION OF FUNDS					
Total funds brought forward		517,776	17,143	534,919	541,593
TOTAL FUNDS CARRIED FORWARD		511,876	17,145	529,012	534,919

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	£	31/03/2022 £	31/03/2021 £
FIXED ASSETS				
Tangible assets	8		427,076	441,916
CURRENT ASSETS				
Debtors	9	974		1,796
Cash at bank and in hand	10	109,642		99,667
		110,616		101,436
CREDITORS: Amounts falling due within one year	11	(8,680)		(8,433)
NET CURRENT ASSETS			101,936	93,003
TOTAL ASSETS LESS CURRENT LIABILITIES			529,012	534,919
NET ASSETS			529,012	534,919
FUNDS OF THE CHARITY				
Unrestricted funds:				
General purpose fund	12		511,867	517,776
Restricted funds	13		17,145	17,143
TOTAL CHARITY FUNDS			529,012	534,919

These financial statements were approved by the members of the committee and approved for issue on 12 November 2022 and signed on its behalf by: -

Mr. Arvindbhai D. Mistry
Hon. President

Mrs. Ranjanben Mistry
Hon. Treasurer

The notes on pages 10 to 14 form part of these financial statements

1 Statutory information and accounting policies

Shree Prajapati Association UK - London Branch is an unincorporated charity. The charity's principal address is stated on page 1.

The presentation currency of the financial statements is the Pound Sterling (£).

Accounting policies

Basis of accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011. There were no material departures from that standard.

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and remain unchanged from the previous period, and also have been consistently applied within the same financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland': the requirements of Section 7 Statement of Cash Flows.

Income

Life subscriptions are included in the Statement of Financial Activities in the year in which they are received.
Voluntary income received by way of donations is included in full in the year in which they are received. The value of services provided by volunteers has not been included.
Grants received are included in full in the year in which they are received. Other incoming resources are included when receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
Resources expended are allocated to a particular activity where the cost relates directly to that activity. Where the costs do not relate directly to a particular activity, they are included in the statement of financial activities under expense heading appropriate to the expense.

Depreciation

Provision for depreciation on the fixed assets held for use by the Association is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of assets evenly over their expected lives. Depreciation is provided on the freehold land and building at a rate of 2% on a straight-line basis Depreciation on furniture, fixtures and equipment is provided at a rate of 25% on a reducing balance basis.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Executive Committee for a specific purpose.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donors.

Notes continued

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

		Unrestricted Funds £	Restricted Fund £	31/03/2022 Total £	31/03/2021 Total £
2	**Donations and Legacies**				
	Donations	8,029	-	8,029	7,237
	Inland Revenue Gift Aid	5,875	-	5,875	3,663
		13,904	-	13,904	10,900
3	**Income from charitable activities**				
	Religious programmes	6,318	-	6,318	7,308
	Social	1,692	-	1,692	126
	Lottery food bank grant		-	-	8,000
	Food bank donations	1,056		1,056	
	Hall hire	11,370	-	11,370	3,521
	Membership	100	-	100	2
	Sundry income	460	-	460	554
		20,996	-	20,996	19,511
4	**Investment income**				
	Deposit interest	7	2	9	38
5	**Expenditure on charitable activities**				
	Activities directly undertaken				
	Telephone	398	-	398	476
	Sundry expenses	223	-	223	69
	Religious programmes	437	-	437	452
	Social	286	-	286	-
	Lottery food bank expenditure				8,000
	Food bank costs	264		264	
	Newsletters	49	-	49	113
	Legal and professional	650	-	650	-
	Depreciation	14,840	-	14,840	15,454
	Rates	5,842	-	5,842	5,927
	Insurance	1,122	-	1,122	1,453
	Light and heat	1,608	-	1,608	1,152
	Repairs, maintenance & cleaning	10,957	-	10,957	1,030
		36,676	-	36,676	34,126
	Grant funding activities Donations				
	SPA UK	1,989	-	1,989	-
	ITF Student Donations			-	751
	SPAUK Donations	2,000		2,000	1,793
	Sundry Donations	151	-	151	453
		4,140	-	4,140	2,997
	Total expenditure	40,816	-	40,816	37,123

6	**Expenditure on charitable activities**	**31/03/2022** Total £	**31/03/2021** Total £
	Independent examiner's fees	-	-

7 Committees' expenses etc

No members of the Executive Committee nor any person connected with them, or any volunteer has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds. Committee members and volunteers' expenses for telephone and travel in their voluntary duties are reimbursed where they are claimed.

8 Tangible fixed assets

COST	Freehold Land and Buildings £	Furniture, equipment etc £	Total £
At 1st April 2021	649,811	65,000	714,811
Additions			-
At 31st March 2022	649,811	65,000	714,811
DEPRECIATION			
At 1st April 2021	215,269	57,626	272,895
Charge for the year	12,996	1,844	14,840
At 31st March 2022	228,265	59,470	287,735
NET BOOK VALUE			
At 31st March 2022	421,546	5,530	427,076
At 31st March 2021	434,542	7,374	441,916

Notes continued

9	**Debtors**	**31/03/2022** £	**31/03/2021** £
	Sundry debtors and prepayments	974	1,769

10	**Cash at bank and in hand**	**31/03/2022** £	**31/03/2021** £
	Short term deposits	90,636	83,628
	Cash and bank balances	19,006	16,039
		109,642	99,667

11	**Creditors: amounts falling due within one year**	**31/03/2022** £	**31/03/2021** £
	Loans from members	4,051	4,051
	Accruals and deferred income	4,629	4,382
		8,680	8,433

The loans from the members were received on appeal to assist with the purchase and development of the freehold land and buildings. The loans are interest free and repayable on demand.

Notes continued

12 Unrestricted funds

	Balance at 1st April 2021 £	Net surplus/ (deficit) £	Transfer between funds £	Balance at 31st March 2022 £
General Reserves	517,776	(5,909)	-	511,867

13 Restricted funds

	Balance at 1st April 2021 £	Net surplus £	Transfer between funds £	Balance at 31st March 2022 £
Special fund	17,143	2	-	17,145

The special fund was set up in 1982 which was supplemented by further donations received from the members in 1988. The income therefrom is utilised to support charities and deserving causes in India. The fund is managed by a specially elected trust committee. The fund is maintained in a separate High Interest Deposit Account.

14 Analysis of net assets by funds

	Unrestricted Funds		Restricted	
	General £	Designated £	Fund £	Total £
Fund balances at 31st March 2021 are represented by:				
Fixed assets	427,076	-	-	427,076
Net current assets	84,791	-	17,145	101,936
Net assets	511,867	-	17,145	529,012

15 Related party

There were no related party transactions for the year ended 31 March 2022.

SHREE PRAJAPATI ASSOCIATION UK (LONDON BRANCH)

England & Wales - Charity number 1023400

Accounts

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

REGISTERED CHARITY NO. 1023400

TRUSTEES ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2021

Registered office:
519 North Circular Road
Neasden LONDON
NW2 7QG

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS YEAR ENDED 31ST MARCH 2021

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SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH

FINANCIAL STATEMENTS 31ST MARCH 2021

LEGAL AND ADMINISTRATIVE INFORMATION

STATUS:	Registered Charity No. 1023400	
ADDRESS:	519 North Circular Road Off Aboyne Road Neasden London NW2 7QG	
EXECUTIVE COMMITTEE:	Arvindbhai D Mistry	Hon. President
	Champakbhai Mistry	Hon. Vice President
	Kishorbhai Lad	Hon. Secretary
	Ranjanben Mistry	Hon. Treasurer
	Jashuben C Mistry	Hon. Mahila Convener
	Sandeep J Mistry	Hon. Youth Leader
CUSTODIAN TRUSTEES:	Jashuben Mistry Thakorbhai Mistry Bhagwandas K Mistry	
INDEPENDENT EXAMINER:	Narendrakumar K Mistry FCA Arithma Accountants Limited Accountants, Advisors and Registered Auditors 9 Mansfield Street London W1G 9NY	
BANKERS:	Barclays Bank plc 62-64 Lower High Street Watford Hertfordshire WD17 2BT	

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON BRANCH TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST MARCH 2021

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2021.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

Structure, governance and management

Governing document

Shree Prajapati Association U.K. - London (SPA - London) is a registered charity governed by its constitution that was adopted on 21 October 1990. The Association was established in 1975 and is registered with the Charity Commission No. 1023400.

Trustees and organisation

SPA - London is organised as an independent association of Prajapati residents in London and surrounding area and is run entirely by membership of volunteers who pay an annual or life membership subscriptions. It is an unincorporated association governed by a constitution and managed by an Executive Committee elected annually by the members. The members of the Executive Committee are the trustees for the purpose of charity law, in whom the control, management and administration of the Association is vested. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body approximately once a month and are responsible for all decisions taken in relation to running the charity, the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up several sub- committees that help them oversee certain aspects of the charity's work. Sub-committees are currently set up for finance, for the day-to-day management of the building, Mahila (ladies) activities and youth activities. Each sub-committee report back with their recommendations to the full meeting of the trustees.

The trustees who served during the year are set out on page 1. The names of the custodian trustees are also stated on page 1.

Due to current COVID–19 and in accordance with the government guidelines the trustees have not met in person, since March 2020, but have had regular telephone conversations and organised zoom meetings.

All those who attend our functions and fall within our membership criteria are encouraged to become members to enable them to be elected to the Board in the future if they so wish. These members are mostly Prajapati residents in London and surrounding area.

Related parties

The charity is associated with Shree Prajapati Association (UK), which is the national body under which various branches unite and carry out its main objective. The national body and other branches associated are all independently registered charities or voluntary groups.

Risk management

The Executive Committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Association, and these have been minimised by the implementation of procedures for authorisation of all transactions, monitoring of events and appropriate insurance indemnities. The trustees have not identified any other major risk to which the charity is exposed.

Objectives and activities

The core object of the Association is the advancement of Hindu religion and education, particularly in Hindu culture and the relief of poverty and sickness among the Prajapati Community.

The Association, as part of its normal activity, organise all annual cultural, religious and social events

We want to make our community hall as accessible and welcoming venue where all Hindus, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have a small mandir (temple) on our premises.

Objectives and activities continued

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are widely advertised and we welcome the participation of all in our local community, Hindus and non-Hindus alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made to students, people on means-tested benefits and pensioners.

The year has been the most challenging for all our Samaj activities, due to COVID-19 pandemic. Lot of people have lost their loved ones, lost jobs or had to retire or brought forward their retirement. The local community is aware, we have a hall which can be used for meeting socially, subject to government guidelines. We as the committee looked at the effect of this situation and have engaged with the community by organising major events via Zoom and use of video calling on WhatsApp and Zoom to meet remotely. Also kept the community informed via newsletter.

Our hall is situated adjacent to one of the most beautiful parks in Brent, and it is our intention to encourage our members to come and join us regularly for walks and for light exercise.

Our hall has been made available for prayers and meeting after the funeral of loved ones.

Our hall requires some major repairs, including immediate attention to the leaking main roof. This will be done before the winter sets in. During last year with help of volunteers and professionals (where required) we have carried out certain maintenance work, including roof repair, painting, replacement of lights etc., and this work is own going.

We have put in place Health & Safety, Fire and Safeguarding of Children policy. Any shortfalls and unsafe observation observed during Health & Safety and Fire inspection were being addressed. Training in these procedures is being planned.

Public Benefit Statement

In setting out the objectives and planning the activities, the Trustees have given careful consideration to complying with the duty in Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. In particular, the public have benefitted by provision of hiring out the Centre for religious and social activities.

Achievements and performance

During the financial year 2020/2021, SPA London continued to organise cultural and religious events for its members via zoom. Most events were well attended, and good support was received from the membership despite COVID-19 pandemic. Our committee reached to our members via Zoom and our senior members picked up the skill in using their mobile and Tablet devices and became very good at navigating it.

During the year religious events were organised like Holi show, Hanuman Chalisa, Bhajans, Navratri and Diwali show. The committee organised special classes to learn different Garba steps just before Navratri. During Navratri festival, special Children's Garba were held, so that cultural knowledge and awareness can be brought to young kids. While we could not meet in person, all this was done using social media (zoom) and we still got an average of 90 participants and the highest, 250. participants joined in.

On weekly basis, senior club was held once again on Zoom where it provides the senior generation an opportunity to get together, take part in chair yoga to improve body flexibility, concentration, and strength, while boosting mood, and reducing stress, also to exchange ideas and socialise with other like-minded people. Simple games like Sudoku, mental sums and knowledge of countries including memory teasers were played. During these gathering few members showed their food recipes which generated great deal of discussion on how different families made the same dish differently, provided lot of interest from the group.

During the year with COVID-19 pandemic and combination of lack of details on vaccination, rumours, confusion and misunderstanding, our seniors were reaching out for help. Our senior club invited doctors working in this field to present facts and explanation in Gujarati language as well as in English. Due to the immense interest the experts came back several time to gives these talks which resulted in our members taking the vaccinations. It was also a Census year and we invited census coordinator to explain everything about the process and remove any misinformation on the use of personal data. Such seminars were all done on Zoom and well attended. With the help of Lottery funding the SPA London together with the volunteers from the community, food bank was setup and sandwiches made weekly, helping the needy during the pandemic. These were distributed in parts of London.

Achievements and performance continued

Executive Committee meetings were held regularly, however due to government lockdown, meetings were held via Zoom. The minutes on these meetings were circulated to all the committee members. The executives were given the progress report for each of these events that were organized by EC members.

During the year, we have repaid most the outstanding loans that were advanced to the Samaj for the purchase and refurbishment of our Centre. There is balance £4,000 outstanding for the loans as the lenders want the Samaj to retain their loans for now. Some of the loans repaid were converted into donations, for which our committee expressed their gratitude. This has been achieved by hard work and due diligence of all the past and present executive committee and the officers.

We are glad to state that the Executive Committee carried out their duties responsibly throughout the year. All the general essential building and upkeep work like fire alarm maintenance, updating security CCTV system with 24 hours remote monitoring and upkeep of the property was carried out.

Member's details were updated i.e., procuring e-mail addresses of more members at the time of Samaj events. Hall hire charges were revised for members & non-members. Due to government gathering restriction, EC members utilised the hall during low season by organising social gatherings and raised funds. Wednesday club for senior citizens is continuing well with activities such as regular yoga for an hour and then at times inviting suitable persons to give talks on subjects of interest to members and also arranging trips to visit places of interest in London.

SPA London has been very active at SPA HQ by attending HQ meetings over Zoom and supporting the work of the SPA (UK) International Trust Fund as well as fundraising for the SPA UK nominated charity of the year.

During the year SPA London donated £751 to ITF Students, £1,793 to SPAUK – DGHTF and sundry donations of £453.

Volunteers

The Trustees acknowledges its members valuable support at events both in terms of attendance and the voluntary help received in preparing and organising events throughout the year. Volunteers have worked very hard during the year.

Grant Making Policy

Those attending our Centre have given donations generously during religious functions and raised funds through activities, for disaster appeals and education charities. Funds are made available to support financial problems of parents enabling their children to continue higher education.

Financial review

The attached financial statements show the current state of the finances, which the Committee considers to be reasonable given the year when the lockdown was imposed by the government due to COVID-19 pandemic. During the year, the Association generated donations and other income amounting to £30,449 (2020: £51,141) and with charitable expenditure of £37,123 (2020: £49,349), the Association had a deficit of £ 6,674 (2020: net surplus £1,792) in the year.

There are no restrictions on the charity's power to invest. The Executive Committee considers that in view of the demand and funds needed to maintain the Centre buildings, sufficient funds have to be maintained in low-risk bank accounts.

Reserves policy

The Executive Committee considers that the unrestricted funds not committed to or invested in tangible fixed assets ('the free reserves') held by the charity should be between six months and one year's of the resources expended, which equates £26,000 to £52,000 in unrestricted funds for Charity's normal activities. At this level the committee feel that they would be able to continue the current activities. The Executive Committee feels that the present free reserves surplus of £75,860 is adequate.

Plans for the future

Our community is growing but the make-up of the executive committee does not reflect the community we serve. Like all other communities, attracting the youth to come and become active in the community is one of the continuing key goals. This agenda has become more pressing due to change in the economy and the pressures of western influence on young people to ensure the continuation of this wonderful organisation. This is not a problem for our association alone as this issue is faced by all voluntary sectors.

The committee continues to address this issue.

This year ahead, it is going to be most challenging due to continuing COVID-19 pandemic.

The Executive committee will explore and discuss and implement functions and activities that will benefit our members and others, all in line with government guidelines.

The Executive committee is continuously investigating the way to increase the hiring of the hall as this is the main Income for the Association apart from the donation received from members.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements inaccordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Honorary Independent Examiner

Mr. Narendrakumar K Mistry FCA, of Arithma Accountants Limited, is the independent examiner for the year.

On behalf of the Executive Committee

Mr. Kishor Lad
Hon. Secretary

24 November 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE PRAJAPATI ASSOCIATION U.K. -

LONDON BRANCH

YEAR ENDED 31ST MARCH 2021

I report to the trustees on the accounts of Shree Prajapati Association U.K. - London Branch for the year ended 31st March 2021, which comprise the statement of financial activities, balance sheet and the related notes.

RESPONSOBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Narendrakumar K Mistry FCA
Arithma Accountants Limited
Accountants, Advisors & Registered Auditors
9 Mansfield Street
London
W1G 9 NY

24 November 2021

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Fund £	Total 31/03/2021 £	Total 31/03/2020 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	10,900	-	10,900	8,155
Income from charitable activities	3	19,511	-	19,511	42,791
Investment income	4	31	7	38	195
TOTAL INCOME		30,442	7	30,449	51,141
EXPENDITURE					
Expenditure on charitable activities	5	37,123	-	37,123	49,349
TOTAL EXPENDITURE		37,123	-	37,123	49,349
NET OUTGOING/INCOMING RESOURCES FOR THE YEAR BEFORE TRANSFERS		(6,681)	7	(6,674)	1,792
Gross transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(6,681)	7	(6,674)	1,792
RECONCILIATION OF FUNDS					
Total funds brought forward		524,457	17,136	541,593	539,801
TOTAL FUNDS CARRIED FORWARD		517,776	17,143	534,919	541,593

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 form part of these financial statements

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	£	31/03/2021 £	31/03/2020 £
FIXED ASSETS				
Tangible assets	8		441,916	457,370
CURRENT ASSETS				
Debtors	9	1,769		2,211
Cash at bank and in hand	10	99,667		120,214
		101,436		122,425
CREDITORS: Amounts falling due within one year	11	(8,433)		(56,267)
NET CURRENT ASSETS			93,003	66,158
TOTAL ASSETS LESS CURRENT LIABILITIES			534,919	523,528
NET ASSETS			534,919	523,528
FUNDS OF THE CHARITY				
Unrestricted funds:				
General purpose fund	12		517,776	522,831
Restricted funds	13		17,143	16,970
TOTAL CHARITY FUNDS			534,919	539,801

These financial statements were approved by the members of the committee and approved for issue on 24 November 2021 and signed on its behalf by:-

Mr. Arvindbhai D. Mistry
Hon. President

Mrs. Ranjanben Mistry
Hon. Treasurer

The notes on pages 9 to 13 form part of these financial statements

1 Statutory information and accounting policies

Shree Prajapati Association UK - London Branch is an unincorporated charity. The charity's principal address is stated on page 1.

The presentation currency of the financial statements is the Pound Sterling (£).

Accounting policies

Basis of accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011. There were no material departures from that standard.

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and remain unchanged from the previous period, and also have been consistently applied within the same accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland': the requirements of Section 7 Statement of Cash Flows.

Income

Life subscriptions are included in the Statement of Financial Activities in the year in which they are received.
Voluntary income received by way of donations is included in full in the year in which they are received. The value of services provided by volunteers has not been included.
Grants received are included in full in the year in which they are received. Other incoming resources are included when receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
Resources expended are allocated to a particular activity where the cost relates directly to that activity. Where the costs do not relate directly to a particular activity they are included in the statement of financial activities under expense heading appropriate to the expense.

Depreciation

Provision for depreciation on the fixed assets held for use by the Association is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of assets evenly over their expected lives. Depreciation is provided on the freehold land and building at a rate of 2% on a straight-line basis Depreciation on furniture, fixtures and equipment is provided at a rate of 25% on a reducing balance basis.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Executive Committee for a specific purpose.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donors.

Notes continued

SHREE PRAJAPATI ASSOCIATION U.K. - LONDON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

		Unrestricted Funds £	Restricted Fund £	31/03/2021 Total £	31/03/2020 Total £
2	**Donations and Legacies**				
	Donations	7,237	-	7,237	6,214
	Inland Revenue Gift Aid	3,663	-	3,663	1,941
		10,900	-	10,900	8,155
3	**Income from charitable activities**				
	Religious programmes	7,308	-	7,308	14,870
	Social	126	-	126	6,367
	Lottery food bank grant	8,000	-	8,000	-
	Sports	-	-	-	357
	Wednesday Club	-	-	-	2,800
	Hall hire	3,521	-	3,521	16,831
	Membership	2	-	2	150
	Sundry income	554	-	554	1,416
		19,511	-	19,511	42,791
4	**Investment income**				
	Deposit interest	31	7	38	195
5	**Expenditure on charitable activities**				
	Activities directly undertaken				
	Telephone	476	-	476	498
	Sundry expenses	69	-	69	331
	Religious programmes	452	-	452	8,363
	Social	-	-	-	6,061
	Lottery food bank expenditure	8,000		8,000	-
	Sports	-	-	-	428
	Wednesday Club	-	-	-	744
	Meeetings costs	-	-	-	575
	Newsletters	113	-	113	160
	Affiliation fees	-	-	-	220
	Depreciation	15,454	-	15,454	16,273
	Rates	5,927	-	5,927	6,067
	Insurance	1,453	-	1,453	2,023
	Light and heat	1,152	-	1,152	1,832
	Repairs, maintenance & cleaning	1,030	-	1,030	3,393
		34,126	-	34,126	46,968
	Grant funding activities Donations				
	Gav Shala	-	-	-	301
	SPA UK	-	-	-	400
	ITF Student Donations	751		751	1,680
	SPAUK-DGHTF Donations	1,793		1,793	
	Sundry Donations	453	-	453	-
		2,997	-	2,997	2,381
	Total expenditure	37,123	-	37,123	49,349

6 Expenditure on charitable activities

	31/03/2021 Total £	31/03/2020 Total £
Independent examiner's fees	-	-

7 Committees' expenses etc

No members of the Executive Committee nor any person connected with them, or any volunteer has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds. Committee members and volunteers' expenses for telephone and travel in their voluntary duties are reimbursed where they are claimed.

8 Tangible fixed assets

COST	Freehold Land and Buildings £	Furniture, equipment etc £	Total £
At 1st April 2020	649,811	65,000	714,811
Additions			-
At 31st March 2021	649,811	65,000	714,811
DEPRECIATION			
At 1st April 2020	202,273	55,168	257,441
Charge for the year	12,996	2,458	15,454
At 31st March 2021	215,269	57,626	272,895
NET BOOK VALUE			
At 31st March 2021	434,542	7,374	441,916
At 31st March 2020	447,538	9,832	457,370

Notes continued

9	**Debtors**	**31/03/2021** £	**31/03/2020** £
	Sundry debtors and prepayments	1,769	532

10	**Cash at bank and in hand**	**31/03/2021** £	**31/03/2020** £
	Short term deposits	83,628	85,589
	Cash and bank balances	16,039	6,594
		99,667	92,183

11	**Creditors: amounts falling due within one year**	**31/03/2021** £	**31/03/2020** £
	Loans from members	4,051	6,051
	Accruals and deferred income	4,382	2,441
		8,433	8,492

The loans from the members were received on appeal to assist with the purchase and development of the freehold land and buildings. The loans are interest free and repayable on demand.

Notes continued

12 Unrestricted funds

	Balance at 1st April 2020 £	Net surplus/ (deficit) £	Transfer between funds £	Balance at 31st March 2021 £
General Reserves	524,457	(6,681)	-	517,776

13 Restricted funds

	Balance at 1st April 2020 £	Net surplus £	Transfer between funds £	Balance at 31st March 2021 £
Special fund	17,136	7	-	17,143

The special fund was set up in 1982 which was supplemented by further donations received from the members in 1988. The income therefrom is utilised to support charities and deserving causes in India. The fund is managed by a specially elected trust committee. The fund is maintained in a separate High Interest Deposit Account.

14 Analysis of net assets by funds

	Unrestricted Funds		Restricted	
	General £	Designated £	Fund £	Total £
Fund balances at 31st March 2021 are represented by:				
Fixed assets	441,916	-	-	441,916
Net current assets	75,860	-	17,143	93,003
Net assets	517,776	-	17,143	534,919

15 Related party

There were no related party transactions for the year ended 31 March 2021.