

THE LOHANA MAHAJAN (UK) TRUST

England & Wales · Charity number 1105534

Details

Status Registered

Legal form Charitable company

Company number [05198651](#)

Registered 2004-08-18

Register [View on the Charity Commission register](#)

Contact

Address C/o Wasp
Repton Avenue
Wembley
HA0 3DW

Phone 02089028885

Website www.jalaramjyotuk.com

Activities

Objects: FOR SUCH CHARITABLE PURPOSES AS THE DIRECTORS MAY FROM TIME TO TIME AGREE UPON FOR THE BENEFIT OF THE LOHANA COMMUNITY (AS DEFINED IN ARTICLE 1) AND OTHER MEMBERS OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(I) THE ESTABLISHMENT OF FACILITIES (INCLUDING BUT NOT LIMITED TO A COMMUNITY CENTRE) FOR HEALTHY SPORTS, RECREATION AND OTHER LEISURE-TIME ACTIVITIES IN THE INTERESTS OF SOCIAL WELFARE WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES;(II) THE RELIEF OF POVERTY, HARDSHIP AND DISTRESS AMONGST MEMBERS OF THE LOHANA COMMUNITY WHO ARE IN NEED OF SUCH RELIEF BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR ECONOMIC CIRCUMSTANCES;(III) THE ADVANCEMENT OF PUBLIC EDUCATION INCLUDING ADVANCING THE PUBLIC'S EDUCATION IN HINDU RELIGION, CULTURE AND ARTS AS WELL AS IN LOHANA HERITAGE AND CULTURE; AND(IV) THE ADVANCEMENT OF THE HINDU RELIGION.

Activities: Establishment of facilities (including but not limited to a community centre) for healthy sports, religious, recreation and leisure-time activities. Advancement of Hindu religion and advancing public's education in Hindu religion, culture and arts as well as in Lohana heritage and culture.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** LOHANA COMMUNITY BE PERSONS KNOWN AS LOHANAS OR RAGHUVANSHIS (THAT IS DECENDENTS OF LORD RAMA) WHO BE GUJARATI HINDUS & CONSTITUTE A DISTINCT COMMUNITY DEFINED BY THEIR HERITAGE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£461,881	£414,058	-	-
2023-12-31	£347,913	£377,993	-	-
2022-12-31	£350,159	£270,749	-	-
2021-12-31	£179,010	£233,453	-	-
2020-12-31	£164,480	£243,842	-	-

Trustees

Name	Role	Appointed
DHIREN GADHIA		2004-08-05
GIRISH MASHRU		2004-08-05
MAHENDRA GOKANI		2004-08-05

THE LOHANA MAHAJAN (UK) TRUST

England & Wales - Charity number 1105534

Accounts

Registered number: 05198651
Charity number: 1105534

THE LOHANA MAHAJAN (UK) TRUST

ACCOUNTS

FOR THE YEAR ENDED 31/12/2024

THE LOHANA MAHAJAN (UK) TRUST

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2024**

TRUSTEES

Dhiren GADHIA
Mahendra GOKANI
Girish MASHRU

SECRETARY

Dhiren GADHIA

REGISTERED OFFICE

C/O Wasp's Repton Avenue
Sudbury
Wembley
Middlesex
HA0 3DW

COMPANY NUMBER

05198651

CHARITY NUMBER

1105534

THE LOHANA MAHAJAN (UK) TRUST

**ACCOUNTS
FOR THE YEAR ENDED 31/12/2024**

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THE LOHANA MAHAJAN (UK) TRUST

FOR THE YEAR ENDED 31/12/2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2024

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Activities Of Religious Organizations .

STRUCTURE GOVERNANCE AND MANAGEMENT

THE LOHANA MAHAJAN (UK) TRUST is constituted as a charitable trust registered with the Charity Commission in May 2009 under charity number 1105534. MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED were incorporated on 5 AUGUST 2004 as well. Association consisting of 3 Trustees which are appointed or reappointed at the AGM (TBC) as soon as possible.

Policies and procedures adopted for the induction and training of trustees

Attend seminars and training as and when deemed necessary. Attend meeting and invite trustees from other charity organisations. Networking with trustees from charitable organisations. Regular references to publications from Charity Commission website.

Charity's Organisational Structure

Puehti Parivar UK, Lions Club of Kingsbury, Religious organisations and Voluntary organisations.

Relationship with any related parties

MAA Krupa Foundation, NCGO (National Congress of Gujarati Organisations), Mahatma Gandhi Foundation (UK), Sardar Patel Memorial Society (SPMS), ISKON Charitable Trust, Om Shakti day Centre and other religious and charity institutions.

Risk Management

Racial hate crimes and Drug abuse in local and surrounding areas. Work with neighbourhood watch, Residents Association, Local councils and the Police authorities. Regular review of risk matrix and to ensure that systems and arrangements are in hand to manage the risks identified by the trust.

Objectives and activities

The objectives of the charity are set and are summarised as follows:

For such charitable purposes as the directors may from time to time agree upon for the benefit of the Hindu Community and other members of the public, in particular but not exclusively by:

- 1) The establishment of facilities for healthy sports, recreation and other leisure-time activities in the interests of social welfare with a view to improving the conditions of life of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances.
- 2) The relief of poverty, hardship and distress amongst members of the Hindu Community, who are in need of such relief by reason of their youth, age, infirmity or economic circumstances.

THE LOHANA MAHAJAN (UK) TRUST

FOR THE YEAR ENDED 31/12/2024

TRUSTEES' REPORT

3) The advancement of public education including advancing the public's education in Hindu religion, culture and arts as well as in Hindu heritage and culture to all, without discriminating on the basis of caste, creed or religion.

4) The advancement of the Hindu religion.

5) Arranging Yoga Sessions every Wednesday & Thursday's for the health benefits to the larger communities (average attendance 90/100 people every week).

Policy on Grant Making:

To apply and secure grants as and when available and deemed necessary by the trustees. The charity has not taken any grants from the Lottery Fund. The trustees will continue to explore other areas to generate revenue and seek financial support available to the Trust.

Policy programme related investment

The charity has no long-term investments. Our funds are held in different bank accounts (regulated by FCA).

Contribution made by volunteers

Assist the Charity on event and Hindu festival days, feed and distribute food to the devotees, manage stock room, cooking, ancillary assistance, design posters, decorations during events and provide assistance as and when necessary. We encourage all members of our charity to be involved in voluntary activities, share their skills and also involve younger generation (youth) to promote culture.

Achievements and performance

1) Hold religious musical programs, drama and events for the benefit of the devotees.

2) Provide food to more than 125,000 people (on average) annually and on increase compared to previous years.

3) Extend assistance and support during time of grief, hardship, bereavement, funeral and wake ceremony to the families.

4) Yoga classes for the health benefit to the community, devotees and neighbourhood.

5) Continued with language (Gujarati) classes, introduced religious teachings for youth and 90/100 (on average) pupils attend every Fridays.

6) Held funeral rituals and wake ceremonies at the premises, crematorium, at devotee's residence and preferred locations.

7) Invited speakers from different religious background representing local and overseas institutions to promote culture and current topics and especially to bring awareness of racial harassment, bullying and grooming etc.

8) Organised medical seminars, free diabetic screening and medical camps by professional bodies.

9) Held Community meetings with local leaders, councillors and neighbourhood groups.

10) Organise sponsored religious talks (Kathas) and discourses at the temple.

11) Introduced live cooking, outside catering orders and take away (packed food) "tiffin" services at an affordable price.

THE LOHANA MAHAJAN (UK) TRUST

FOR THE YEAR ENDED 31/12/2024

TRUSTEES' REPORT

12) Usage of the premises for councillor's meeting and polling station. Offer the use of the hall and car park for Polling stations during local and national elections.

13) Continued with refurbishment projects - Lighting, extended dining hall, toilet, shoe racks cabin and other areas (as necessary).

Financial review

To reinvest and utilise the reserves for: -

1) Major building works (outside & Facias) (2) Renovations and continous refurbishment projects (3) Repairs (4) Maintain sports ground and as deemed necessary (5) Car park and (6) extension for additional catering areas etc.

2) Charity's policy is to hold enough funds to meet operating costs and to enhance community activities and programmes.

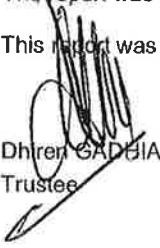
3) Donations, Hall hire, dining hall for various events, weekly religious events, yoga sessions and sponsorship appeal for events, appliance, furniture, solar panels and others.

4) Achieving most of the objectives except for sports & leisure facilities due to restriction for the usage of the ground.

5) To date, the charity has no long-term investments. Our funds are held in various bank accounts. Any future investments will be made after consultation and professional advice provided to the trust.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on


Dhiren GADHIA
Trustee

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/12/2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LOHANA MAHAJAN (UK) TRUST

I report on the accounts of the company for the year ended 31/12/2024 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accounts & Registered Auditors .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An 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
FOR THE YEAR ENDED 31/12/2024**

INDEPENDENT EXAMINERS STATEMENT

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

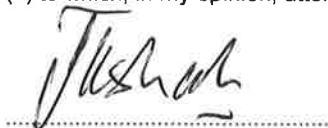
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



Date:

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS
OF THE LOHANA MAHAJAN (UK) TRUST, FOR THE YEAR ENDED 31/12/2024**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST for the year ended 31/12/2024 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practising member of the Chartered Certified Accounts & Registered Auditors, we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST and state those matters that we have agreed to state to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in this report, in accordance with the requirements of the Chartered Certified Accounts & Registered Auditors as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than THE LOHANA MAHAJAN (UK) TRUST and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that THE LOHANA MAHAJAN (UK) TRUST has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of THE LOHANA MAHAJAN (UK) TRUST. You consider that THE LOHANA MAHAJAN (UK) TRUST is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of THE LOHANA MAHAJAN (UK) TRUST. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

**Statement of Financial Activities
for the year ended 31/12/2024**

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	450,061	-	450,061	335,728
Other trading activities	11,820	-	11,820	12,185
Total Income and endowments	461,881	-	461,881	347,913
Expenses				
Costs of generating funds				
Expenditure on Raised funds	55,172	-	55,172	59,393
Expenditure on Charitable activities	358,886	-	358,886	318,600
Total Expenses	414,058	-	414,058	377,993
Net gains on investments				
Net Income	47,823	-	47,823	(30,080)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	47,823	-	47,823	(30,080)
Total funds brought forward	1,407,155	-	1,407,155	1,437,235
Net funds carried forward	1,454,978	-	1,454,978	1,407,155

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

THE LOHANA MAHAJAN (UK) TRUST

BALANCE SHEET AT 31/12/2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	3,269,633	3,267,629
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	5,587	10,587
Cash at bank and in hand		<u>97,823</u>	<u>169,804</u>
		103,410	180,391
CREDITORS: Amounts falling due within one year	6	<u>535,366</u>	<u>552,461</u>
NET CURRENT LIABILITIES		<u>(431,956)</u>	<u>(372,070)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,837,677	2,895,559
CREDITORS: Amounts falling due after more than one year	7	879,232	984,723
PROVISIONS FOR LIABILITIES	8	<u>264</u>	<u>478</u>
NET ASSETS		<u>1,958,181</u>	<u>1,910,358</u>
CAPITAL AND RESERVES			
Unrestricted funds	10		
General fund		1,454,978	1,407,155
Revaluation reserve	1j.	<u>503,203</u>	<u>503,203</u>
		<u>1,958,181</u>	<u>1,910,358</u>

For the year ending 31/12/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on and signed on their behalf by



 Dhiren GADHIA
 Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2024**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Change In Accounting Policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-Financial Reporting Standard for Smaller Entities (effective January 2015).

The adoption of new accounting standards has not resulted in any adjustments to the results of the company in either this year or the previous year.

1c. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1d. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1e. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1f. Fund Accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

THE LOHANA MAHAJAN (UK) TRUST

1g. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1h. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	20%
Fixtures and Fittings	20%
Equipment	20%

1i. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1j. Revaluation Reserve

Surpluses or deficits arising on the revaluation of individual fixed assets other than investment properties are credited or debited to a non-distributable reserve known as the revaluation reserve (see also note).

Revaluation deficits in excess of the amount of prior revaluation surpluses on the same asset are charged to the profit and loss account.

2. EMPLOYEES

	2024	2023
	No.	No.
Average number of employees	6	6

3. PENSION CONTRIBUTIONS

	2024	2023
	£	£
Pension contributions	696	888
	<u>696</u>	<u>888</u>

THE LOHANA MAHAJAN (UK) TRUST

4. TANGIBLE FIXED ASSETS

	Land And Buildings	Plant and Machinery	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£
Cost					
At 01/01/2024	2,746,797	8,858	42,939	19,147	2,817,741
Additions	-	3,789	1,300	950	6,039
Revaluation	503,203	-	-	-	503,203
At 31/12/2024	<u>3,250,000</u>	<u>12,647</u>	<u>44,239</u>	<u>20,097</u>	<u>3,326,983</u>
Depreciation					
At 01/01/2024	-	8,837	33,171	11,307	53,315
For the year	-	320	2,084	1,631	4,035
At 31/12/2024	<u>-</u>	<u>9,157</u>	<u>35,255</u>	<u>12,938</u>	<u>57,350</u>
Net Book Amounts					
At 31/12/2024	<u>3,250,000</u>	<u>3,490</u>	<u>8,984</u>	<u>7,159</u>	<u>3,269,633</u>
At 31/12/2023	<u>2,746,797</u>	<u>21</u>	<u>9,768</u>	<u>7,840</u>	<u>2,764,426</u>

5. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	<u>5,587</u>	<u>10,587</u>
	<u>5,587</u>	<u>10,587</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	115,410	121,063
Taxation and social security	12,941	12,926
Other creditors	<u>407,015</u>	<u>418,472</u>
	<u>535,366</u>	<u>552,461</u>

THE LOHANA MAHAJAN (UK) TRUST

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	879,232	984,723
	<u>879,232</u>	<u>984,723</u>

8. PROVISIONS FOR LIABILITIES

	2024	2023
	£	£
Pensions	264	478
	<u>264</u>	<u>478</u>

9. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/12/2024 there were members.

10. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	1,407,155	461,881	(414,058)	-	1,454,978
	<u>1,407,155</u>	<u>461,881</u>	<u>(414,058)</u>	<u>-</u>	<u>1,454,978</u>

11. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

THE LOHANA MAHAJAN (UK) TRUST

**Incoming Resources
for the year ended 31/12/2024**

	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds		
	<u>450,061</u>	<u>335,728</u>
	<u>11,820</u>	<u>12,185</u>
	<u>461,881</u>	<u>347,913</u>

THE LOHANA MAHAJAN (UK) TRUST

**Expenses
for the year ended 31/12/2024**

	2024	2023
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Materials	55,172	59,393
	<u>55,172</u>	<u>59,393</u>
	<u>55,172</u>	<u>59,393</u>
Charitable Activities		
Resources Expended Charitable Activities 5	1,769	4,292
Resources Expended Charitable Activities 11	4,125	-
Water rates	3,609	3,167
Heat and light	37,375	53,597
Cleaning	9,097	7,889
Repairs and renewals	19,753	20,876
Wages - regular	109,437	99,799
NIC employer (wages and salaries)	3,137	1,513
Pension contributions	696	888
Staff welfare	2,162	2,733
Motor expenses - fuel and oil	540	790
Accountancy fees	1,440	2,760
Professional fees	5,905	5,802
Insurance	6,467	5,832
Stationery & office supplies	532	581
Telephone	1,149	1,298
Charitable donations	759	216
Security costs	1,410	100
Bank charges	3,404	1,943
Interest on loans repayable within 5 years	74,896	77,071
Sundry expenses	708	-
Depreciation of plant and machinery	320	5
Depreciation of fixtures and fittings	2,084	2,442
Depreciation of equipment	1,631	1,960
	<u>292,405</u>	<u>295,554</u>
Governance Costs		
Carriage-in	811	-
Other direct expenses	65,670	23,046
	<u>66,481</u>	<u>23,046</u>
	<u>414,058</u>	<u>377,993</u>

THE LOHANA MAHAJAN (UK) TRUST

Expenses
for the year ended 31/12/2024

2024

2023

THE LOHANA MAHAJAN (UK) TRUST

England & Wales - Charity number 1105534

Accounts

Registered number: 05198651

Charity number: 1105534

THE LOHANA MAHAJAN (UK) TRUST

ACCOUNTS

FOR THE YEAR ENDED 31/12/2023

Prepared By:
JK Shah Accountants
572-574
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E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2023**

TRUSTEES

Dhiren GADHIA
Mahendra GOKANI
Girish MASHRU

SECRETARY

Dhiren GADHIA

REGISTERED OFFICE

C/O Wasp's Repton Avenue
Sudbury
Wembley
Middlesex
HA0 3DW

COMPANY NUMBER

05198651

CHARITY NUMBER

1105534

ACCOUNTANTS

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

ACCOUNTS
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FOR THE YEAR ENDED 31/12/2023

TRUSTEES' REPORT

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PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Activities Of Religious Organizations .

STRUCTURE GOVERNANCE AND MANAGEMENT

THE LOHANA MAHAJAN (UK) TRUST is constituted as a charitable trust registered with the Charity Commission in Aug 2004 under charity number 1105534. Memorandum & Articles of Association were Incorporated in August 2004 as well. Association consisting of 3 Trustees which are appointed or reappointed at the Annual General Meeting (AGM).

Policies and procedures adopted for the induction and training of trustees:

Attend seminars and training as and when deemed necessary. Attend meeting and invite trustees from other charity organisations. Networking with trustees from charitable organisations. Regular references to publications from Charity Commission website.

Charity's Organisational Structure:

Lions Club of Kingsbury, Religious organisations and Voluntary bodies.

Relationship with any related parties:

NCGO (National Congress of Gujarati Organisations), Mahatma Gandhi.

Foundation (UK), International Siddhashram Shakti Centre, Sardar Patel Memorial Society (SPMS), ISKON Charitable Trust and other religious institutions.

Risk Management:

Racial hate crimes and Drug abuse in local and surrounding areas. Work with neighbourhood watch, Local councils and the Police authorities. Regular review of risk matrix and ensure that systems and arrangements are in hand to manage the risks identified by the trust.

Objectives and activities

The objectives of the charity are set and are summarised as follows:

For such charitable purposes as the directors may from time to time agree upon for the benefit of the Hindu Community and other members of the public, in particular but not exclusively by:

1) The establishment of facilities for healthy sports, recreation and other leisure-time activities in the interests of social welfare with a view to improving the conditions of life of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances.

2) The relief of poverty, hardship and distress amongst members of the Hindu Community, who are in need of such relief by reason of their youth, age, infirmity or economic circumstances.

FOR THE YEAR ENDED 31/12/2023

TRUSTEES' REPORT

3) The advancement of public education including advancing the public's education in Hindu religion, culture and arts as well as in Hindu heritage and culture to all, without discriminating on the basis of caste, creed or religion.

4) The advancement of the Hindu religion.

5) Arranging Yoga Sessions every Thursday's for the health benefits to the larger communities (average attendance 80/90 people every week).

Policy on grant making:

To apply and secure grants as and when available and deemed necessary by the trustees. The charity has not taken any grants from the Lottery Fund. We will keep on exploring other areas to achieve revenue and financial support extended to the Trust.

Policy programme related investment :

The charity has no long-term investments. Our funds are held in various bank accounts.

Contribution made by volunteers:

Assist the trust on event and Hindu festival days, feed and distribute food to the devotees, organise stock room, design event posters and as and when assistance is required. We encourage all members of our charity to be involved in voluntary activities and share their skills with others.

Achievements and performance:

- 1) Held religious musical evening, drama and events for the benefit of the devotees.
- 2) On average, provide food to more than 120,000 people, a year and increasing compared to pre-covid era.
- 3) Extended assistance to families during time of grief. Hardship and bereavement support to the families.
- 4) Introduced Yoga classes for the health benefit of the community, devotees and neighbourhood.
- 5) Continued with language (Gujarati) classes and introduced religious teachings for youth.
- 6) Held funeral rituals and wake ceremonies at the premises and also at devotee's residence and preferred locations.
- 7) Invited speakers from different religion from local and overseas institutions to promote culture and current topics of interest and especially to bring awareness of racial harassment and bullying etc.
- 8) Organised medical seminars, free diabetic screening and medical seminars by professional bodies.
- 9) Held Community meetings with local leaders, councillors and neighbourhood groups.
- 10) Organised sponsored religious talks (Kathas) at the premises.
- 11) Introduced live cooking and continued with outside catering orders.

THE LOHANA MAHAJAN (UK) TRUST

FOR THE YEAR ENDED 31/12/2023

TRUSTEES' REPORT

12) Usage of the premises for councillor's meeting and polling station during elections. Usage of the premises for Polling stations during the term of elections

13) Continued with refurbishment projects - Lighting, extended dining hall, toilet and other areas (as necessary).

Financial review:

To reinvest and utilise the reserves for: -

1) Major building works (Outside & Facias) (2) Renovations and continuous refurbishment projects (3) Repairs (4) Maintain sports ground and as deemed necessary (5) Car park and (6) extension for additional catering areas etc.

2) Charity's policy is to hold enough funds to meet operating costs and to enhance community activities and programmes.

3) Donations, Hire of hall facilities for various events, weekly religious events and sponsorship appeal for events, appliances and any other items.

4) Achieving most of the objectives except for sports & leisure facilities.

5) To date, the charity has no long-term investments. Our funds are held in various bank accounts. Any future investments will be after consultation and professional advice provided to the trust.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 20/09/2024


Dhiree SPOHIA
Trustee

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/12/2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LOHANA MAHAJAN (UK) TRUST

I report on the accounts of the company for the year ended 31/12/2023 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accounts & Registered Auditors .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An 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
FOR THE YEAR ENDED 31/12/2023**

INDEPENDENT EXAMINERS STATEMENT

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

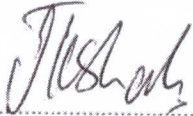
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



.....
Date: 20/09/2024

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS
OF THE LOHANA MAHAJAN (UK) TRUST, FOR THE YEAR ENDED 31/12/2023**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST for the year ended 31/12/2023 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practising member of the Chartered Certified Accounts & Registered Auditors, we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST and state those matters that we have agreed to state to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in this report, in accordance with the requirements of the Chartered Certified Accounts & Registered Auditors as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than THE LOHANA MAHAJAN (UK) TRUST and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that THE LOHANA MAHAJAN (UK) TRUST has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of THE LOHANA MAHAJAN (UK) TRUST. You consider that THE LOHANA MAHAJAN (UK) TRUST is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of THE LOHANA MAHAJAN (UK) TRUST. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



JK Shah Accountants

572-574

Romford Road

Manor Park

London

E12 5AF

20/09/2024

THE LOHANA MAHAJAN (UK) TRUST

**Statement of Financial Activities
for the year ended 31/12/2023**

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	335,728	-	335,728	333,760
Other trading activities	12,185	-	12,185	16,400
Total income and endowments	347,913	-	347,913	350,160
Expenses				
Costs of generating funds				
Expenditure on Raised funds	59,393	-	59,393	23,506
Expenditure on Charitable activities	318,600	-	318,600	247,244
Total Expenses	377,993	-	377,993	270,750
Net gains on investments				
Net Income	(30,080)	-	(30,080)	79,410
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	(30,080)	-	(30,080)	79,410
Total funds brought forward	1,437,235	-	1,437,235	1,357,824
Net funds carried forward	1,407,155	-	1,407,155	1,437,234

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

THE LOHANA MAHAJAN (UK) TRUST

BALANCE SHEET AT 31/12/2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	3,267,629	2,768,833
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	10,587	11,588
Debtors (amounts falling due after more than one year)	5	-	6,833
Cash at bank and in hand		169,804	211,508
		<u>180,391</u>	<u>229,929</u>
CREDITORS: Amounts falling due within one year	6	<u>552,461</u>	<u>552,522</u>
NET CURRENT LIABILITIES		<u>(372,070)</u>	<u>(322,593)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,895,559	2,446,240
CREDITORS: Amounts falling due after more than one year	7	984,723	1,008,528
PROVISIONS FOR LIABILITIES	8	<u>478</u>	<u>478</u>
NET ASSETS		<u><u>1,910,358</u></u>	<u><u>1,437,234</u></u>
CAPITAL AND RESERVES			
Unrestricted funds	10		
General fund		1,407,155	1,437,234
Revaluation reserve	1j,	<u>503,203</u>	-
		<u><u>1,910,358</u></u>	<u><u>1,437,234</u></u>

For the year ending 31/12/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 20/09/2024 and signed on their behalf by

.....
 Dhiren GADHIA
 Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2023**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Change In Accounting Policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-Financial Reporting Standard for Smaller Entities (effective January 2015).

The adoption of new accounting standards has not resulted in any adjustments to the results of the company in either this year or the previous year.

1c. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1d. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1e. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1f. Fund Accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

THE LOHANA MAHAJAN (UK) TRUST

1g. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1h. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	20%
Fixtures and Fittings	20%
Equipment	20%

1i. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1j. Revaluation Reserve

Surpluses or deficits arising on the revaluation of individual fixed assets other than investment properties are credited or debited to a non-distributable reserve known as the revaluation reserve (see also note).

Revaluation deficits in excess of the amount of prior revaluation surpluses on the same asset are charged to the profit and loss account.

2. EMPLOYEES

	2023	2022
	No.	No.
Average number of employees	6	5

3. PENSION CONTRIBUTIONS

	2023	2022
	£	£
Pension contributions	888	595
	<u>888</u>	<u>595</u>

THE LOHANA MAHAJAN (UK) TRUST

4. TANGIBLE FIXED ASSETS

	Land And Buildings £	Plant and Machinery £	Fixtures and Fittings £	Equipment £	Total £
Cost					
At 01/01/2023	3,165,400	8,858	42,939	19,147	3,236,344
Revaluation	503,203	-	-	-	503,203
At 31/12/2023	<u>3,668,603</u>	<u>8,858</u>	<u>42,939</u>	<u>19,147</u>	<u>3,739,547</u>
Depreciation					
At 01/01/2023	418,603	8,832	30,729	9,347	467,511
For the year	-	5	2,442	1,960	4,407
At 31/12/2023	<u>418,603</u>	<u>8,837</u>	<u>33,171</u>	<u>11,307</u>	<u>471,918</u>
Net Book Amounts					
At 31/12/2023	<u>3,250,000</u>	<u>21</u>	<u>9,768</u>	<u>7,840</u>	<u>3,267,629</u>
At 31/12/2022	<u>2,746,797</u>	<u>26</u>	<u>12,210</u>	<u>9,800</u>	<u>2,768,833</u>

5. DEBTORS

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	10,587	10,588
Other debtors	-	1,000
	<u>10,587</u>	<u>11,588</u>
Amounts falling due after more than one year:		
Long term debtor	-	6,833
	<u>-</u>	<u>6,833</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	121,063	126,580
Taxation and social security	12,926	909
Other creditors	<u>418,472</u>	<u>425,033</u>
	<u>552,461</u>	<u>552,522</u>

THE LOHANA MAHAJAN (UK) TRUST

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	<u>984,723</u>	<u>1,008,528</u>
	<u>984,723</u>	<u>1,008,528</u>

8. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Pensions	<u>478</u>	<u>478</u>
	<u>478</u>	<u>478</u>

9. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/12/2023 there were members.

10. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	<u>1,437,235</u>	<u>347,912</u>	<u>(377,992)</u>	<u>-</u>	<u>1,407,155</u>
	<u>1,437,235</u>	<u>347,912</u>	<u>(377,992)</u>	<u>-</u>	<u>1,407,155</u>

11. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

THE LOHANA MAHAJAN (UK) TRUST

**Incoming Resources
for the year ended 31/12/2023**

	2023	2022
	£	£
Incoming resources		
Incoming resources from generated funds		
	<u>335,728</u>	<u>333,760</u>
	<u>12,185</u>	<u>16,400</u>
	<u>347,913</u>	<u>350,160</u>

THE LOHANA MAHAJAN (UK) TRUST

**Expenses
for the year ended 31/12/2023**

	2023	2022
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Materials	59,393	23,506
	<u>59,393</u>	<u>23,506</u>
	<u>59,393</u>	<u>23,506</u>
Charitable Activities		
Resources Expended Charitable Activities 5	4,292	692
Water rates	3,167	1,919
Heat and light	53,597	22,518
Cleaning	7,889	7,746
Repairs and renewals	20,876	17,547
Wages - regular	99,799	99,320
NIC employer (wages and salaries)	1,513	-
Pension contributions	888	595
Staff welfare	2,733	-
Motor expenses - fuel and oil	790	-
Accountancy fees	2,760	1,440
Professional fees	5,802	8,750
Insurance	5,832	7,872
Stationery & office supplies	581	596
Telephone	1,298	1,578
Charitable donations	216	-
Security costs	100	-
Bank charges	1,943	1,555
Interest on loans repayable within 5 years	77,071	46,799
Depreciation of plant and machinery	5	7
Depreciation of fixtures and fittings	2,442	3,053
Depreciation of equipment	1,960	2,012
	<u>295,554</u>	<u>223,999</u>
Governance Costs		
Other direct expenses	23,046	23,245
	<u>23,046</u>	<u>23,245</u>
	<u>377,993</u>	<u>270,750</u>

THE LOHANA MAHAJAN (UK) TRUST

England & Wales - Charity number 1105534

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	January	2022		31	December	2022

Section A Reference and administration details

Charity name THE LOHANA MAHAJAN (UK) TRUST

Other names charity is known by None

Registered charity number (if any) 1105534

Charity's principal address

C/O Wasp's Rugby Ground,	
Repton Avenue, Sudbury	
Wembley, Middlesex	
Postcode	HA0 3DW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	DHIREN GADHIA	Not Applicable	Not Applicable	Not Applicable
2	MAHENDRA GOKANI	Not Applicable	Not Applicable	Not Applicable
3	GIRISH MASHRU	Not Applicable	Not Applicable	Not Applicable
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 5 AUGUST 2004
How the charity is constituted (eg. trust, association, company)	Association consisting of 3 Trustees
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed or reappointed at the Annual General Meeting.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- Trustees' consideration of major risks and the system and procedures to manage them.

<p>Attend seminars and training as and when deemed necessary. Attend meetings and invite trustees from other charity organisations Networking with trustees and members from charitable organisations. Regular references to publications from Charity Commission website.</p> <p>Lions Club of Kingsbury, Religious organisations and Voluntary bodies.</p> <p>NCGO (National Congress of Gujarati Organisations), Mahatma Gandhi Foundation (UK), International Siddhashram Shakti Centre, Sardar Patel Memorial Society (SPMS) and other religious institutions.</p> <p>Racial hate crimes and Drug abuse in local and surrounding areas. Work with neighbourhood watch, Local councils and the Police authorities. Regular review of risk matrix and ensure that systems and arrangements are in hand to manage the risks identified by the trust.</p>
--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

<p>For such charitable purposes as the directors may from time to time agree upon for the benefit of the Hindu Community and other members of the public, in particular but not exclusively by:-</p> <ol style="list-style-type: none"> 1) The establishment of facilities for health related sports, recreation and other leisure-time activities in the interests of social welfare with a view to improving the conditions of life of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances.
--

- 2) The relief of poverty, hardship and distress amongst members of the Hindu Community, who are in need of such relief by reason of their youth, age, infirmity or economic circumstances.
- 3) The advancement of public education including advancing the public's education in Hindu religion, culture and arts as well as in Hindu heritage and culture to all, without discriminating on the basis of caste, creed or religion.
- 4) The advancement of the Hindu religion.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- Contribution made by volunteers.

To apply and secure grants as and when available and deemed necessary by the trustees. The charity has not taken any grants from the Lottery Fund.

The charity has no long term investments. Our funds are held in bank accounts.

Assist the Charity on event and Hindu festival days, feed and distribute food to the devotees, organise stock room, design event posters and as and when assistance is required. We encourage all members of our charity to be involved in voluntary activities and share their skills with others.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

- 1) Held religious musical evening, drama and events for the benefit of the devotees.
- 2) On average, provide food to more than 150,000 people, a year and increasing compared to pre-covid era.
- 3) Extended assistance to families during time of grief. Hardship and bereavement.
- 4) Introduced Yoga classes for the health benefit of the community, devotees and neighbourhood.
- 5) Continued with language (Gujarati) classes and introduced religious teachings for youth.
- 6) Held funeral rituals and wake ceremonies at the premises and also at devotee's residence and preferred locations.
- 7) Invited speakers from different religion from local and overseas institutions to promote culture and current topics of interest and especially to bring awareness of racial harassment and bullying etc.
- 8) Organised medical seminars and free diabetic screening by professional bodies.
- 9) Held Community meetings with local leaders, councillors and neighbourhood groups.
- 10) Organised sponsored religious talks (Katha) at the premises.
- 11) Introduced live cooking and continued with outside catering orders.
- 12) Usage of the premises for councillor's meeting and polling station during elections.
- 13) Continued with refurbishment projects – Lighting, extended dining hall, toilet and other areas (as necessary).

Section E

Financial review

Brief statement of the charity's policy on reserves

To reinvest and utilise the reserves for :-

- 1) Major building works (Outside & Facias) (2) Renovations (3) Repairs (4) CCTV security System (5) fencing (6) Maintain sports ground and as deemed necessary 7) Car park and (8) Alarm system etc.
- 2) Charity's policy is to hold enough funds to meet operating costs and to enhance community activities and programmes.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- Investment policy and objectives including any ethical investment policy adopted.

Donations, Hire of hall facilities for various events, weekly religious events and sponsorship appeal for events, appliances and any other Items.

Achieving most of the objectives except for sports & leisure facilities.

To date, the charity has no long term investments. Our funds are held in various bank accounts. Any future investments will be after consultation and professional advice provided to the trust.

Section F

Other optional information

--

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	D.Gadhia	G. Mashru
	Full name(s) Dhiren Gadhia	Girish Mashru
Position (eg Secretary, Chair, etc)	Trustee	Trustee

Date 23rd September 2023.

Registered number: 05198651

Charity number: 1105534

THE LOHANA MAHAJAN (UK) TRUST

ACCOUNTS

FOR THE YEAR ENDED 31/12/2022

Prepared By:

JK Shah Accountants

572-574

Romford Road

Manor Park

London

E12 5AF

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2022**

TRUSTEES

Dhiren GADHIA
Mahendra GOKANI
Girish MASHRU

SECRETARY

Dhiren GADHIA

REGISTERED OFFICE

C/O Wasp's Repton Avenue
Sudbury
Wembley
Middlesex
HA0 3DW

COMPANY NUMBER

05198651

CHARITY NUMBER

1105534

ACCOUNTANTS

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

ACCOUNTS
FOR THE YEAR ENDED 31/12/2022

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FOR THE YEAR ENDED 31/12/2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2022

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Activities Of Religious Organizations .

STRUCTURE GOVERNANCE AND MANAGEMENT

THE LOHANA MAHAJAN (UK) TRUST is constituted as a charitable trust registered with the Charity Commission in May 2009 under charity number 1105534.

Policies and procedures adopted for the induction and training of trustees

Attend seminars and training as and when deemed necessary. Attend meeting and invite trustees from other charity organisations. Networking with trustees from charitable organisations. Regular references to publications from Charity Commission website.

Charity's Organisational Structure

Lions Club of Kingsbury, Religious organisations and Voluntary bodies.

Relationship with any related parties

NCGO (National Congress of Gujarati Organisations), Mahatma Gandhi

Foundation (UK), International Siddhashram Shakti Centre and other religious institutions.

Risk Management

Racial hate crimes and Drug abuse in local and surrounding areas. Work with neighbourhood watch, Local councils and the Police authorities. Regular review of risk matrix and ensure that systems and arrangements are in hand to manage the risks identified by the trust.

Objectives and activities

The objectives of the charity are set and are summarised as follows:

For such charitable purposes as the directors may from time to time agree upon for the benefit of the Hindu Community and other members of the public, in particular but not exclusively by:

- 1) The establishment of facilities for healthy sports, recreation and other leisure-time activities in the interests of social welfare with a view to improving the conditions of life of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances.
- 2) The relief of poverty, hardship and distress amongst members of the Hindu Community, who are in need of such relief by reason of their youth, age, infirmity or economic circumstances.

FOR THE YEAR ENDED 31/12/2022

TRUSTEES' REPORT

3) The advancement of public education including advancing the public's education in Hindu religion, culture and arts as well as in Hindu heritage and culture to all, without discriminating on the basis of caste, creed or religion.

4) The advancement of the Hindu religion.

Policy on grant making

To apply and secure grants as and when available and deemed necessary by the trustees. The charity has not taken any grants from the Lottery Fund.

Policy programme related investment

The charity has no long-term investments. Our funds are held in bank accounts.

Contribution made by volunteers

Assist the trust on event and Hindu festival days, feed and distribute food to the devotees, organise stock room, design event posters and as and when assistance is required. We encourage all members of our charity to be involved in voluntary activities and share their skills with others.

Achievements and performance

1) Organised Coach Trip within UK.

2) Held religious musical evening and events for the benefit of the devotees.

3) On average, provide food to more than 150,000 people, a year and increasing compared to pre-covid era.

4) Extended assistance to families during time of grief, hardship and bereavement.

5) Introduced Yoga classes for the health benefit of the community, devotees and neighbourhood.

6) Continued with language (Gujarati) classes and introduced religious teachings for youth.

7) Held funeral rituals and wake ceremonies at the premises and also at devotee's residence and preferred locations.

8) Invited speakers from different religion from local and overseas institutions to promote culture and current topics of interest and especially to bring awareness of racial harassment and bullying etc.

9) Organised medical seminars and free diabetic screening by professional bodies.

10) Held Community meetings with local leaders, councillors and neighbourhood groups.

11) Organised sponsored religious talks (Katha) at the premises.

FOR THE YEAR ENDED 31/12/2022

TRUSTEES' REPORT

- 12) Introduced live cooking and continued with outside catering orders.
- 13) Usage of the premises for councillor's meeting and polling station during elections.
- 14) Continued refurbishment projects - Lighting, extended dining hall, toilet and other areas (as necessary).

Financial review

To reinvest and utilise the reserves for: -

- 1) Major building works (2) Renovations (3) Repairs (4) CCTV security System (5) fencing (6) Maintain sports ground and as deemed necessary (7) Car park and (8) Alarm system etc.
- 2) Charity's policy is to hold enough funds to meet operating costs and to enhance community activities and programmes.
- 3) Donations, Hire of hall facilities for various events, weekly religious events and sponsorship appeal for events, appliances and any other items.
- 4) Achieving most of the objectives except for sports & leisure facilities.
- 5) To date, the charity has no long-term investments. Our funds are held in various bank accounts. Any future investments will be after consultation and professional advice provided to the trust.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 27/09/2023

Dhiren GADHIA
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LOHANA MAHAJAN (UK) TRUST

I report on the accounts of the company for the year ended 31/12/2022 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accounts & Registered Auditors .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An 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

FOR THE YEAR ENDED 31/12/2022

INDEPENDENT EXAMINERS 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 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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

.....
Date: 27/09/2023

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS
OF THE LOHANA MAHAJAN (UK) TRUST, FOR THE YEAR ENDED 31/12/2022**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST for the year ended 31/12/2022 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practising member of the Chartered Certified Accounts & Registered Auditors, we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST and state those matters that we have agreed to state to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in this report, in accordance with the requirements of the Chartered Certified Accounts & Registered Auditors as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than THE LOHANA MAHAJAN (UK) TRUST and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that THE LOHANA MAHAJAN (UK) TRUST has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of THE LOHANA MAHAJAN (UK) TRUST. You consider that THE LOHANA MAHAJAN (UK) TRUST is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of THE LOHANA MAHAJAN (UK) TRUST. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

JK Shah Accountants

572-574

Romford Road

Manor Park

London

E12 5AF

27/09/2023

THE LOHANA MAHAJAN (UK) TRUST

**Statement of Financial Activities
for the year ended 31/12/2022**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	333,759	-	333,759	162,446
Other trading activities	16,400	-	16,400	16,565
Total Income and endowments	350,159	-	350,159	179,011
Expenses				
Costs of generating funds				
Expenditure on Raised funds	23,506	-	23,506	12,889
Expenditure on Charitable activities	247,243	-	247,243	220,565
Total Expenses	270,749	-	270,749	233,454
Net gains on investments				
Net Income	79,410	-	79,410	(54,443)
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	79,410	-	79,410	(54,443)
Total funds brought forward	1,357,824	-	1,357,824	1,412,267
Net funds carried forward	1,437,234	-	1,437,234	1,357,824

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

THE LOHANA MAHAJAN (UK) TRUST

BALANCE SHEET AT 31/12/2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	2,768,833	2,768,255
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	11,585	11,585
Debtors (amounts falling due after more than one year)	5	6,833	6,833
Cash at bank and in hand		<u>211,508</u>	<u>159,661</u>
		229,926	178,079
CREDITORS: Amounts falling due within one year	6	<u>552,519</u>	<u>549,184</u>
NET CURRENT LIABILITIES		<u>(322,593)</u>	<u>(371,105)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,446,240	2,397,150
CREDITORS: Amounts falling due after more than one year	7	1,008,528	1,039,146
PROVISIONS FOR LIABILITIES	8	<u>478</u>	<u>180</u>
NET ASSETS		<u>1,437,234</u>	<u>1,357,824</u>
CAPITAL AND RESERVES			
Unrestricted funds	10		
General fund		<u>1,437,234</u>	<u>1,357,824</u>
		<u>1,437,234</u>	<u>1,357,824</u>

For the year ending 31/12/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 27/09/2023 and signed on their behalf by

.....
Dhiren GADHIA
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Change In Accounting Policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-Financial Reporting Standard for Smaller Entities (effective January 2015).

The adoption of new accounting standards has not resulted in any adjustments to the results of the company in either this year or the previous year.

1c. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1d. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1e. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1f. Fund Accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1g. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1h. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	20%
Fixtures and Fittings	20%
Equipment	20%

1i. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

2. EMPLOYEES

	2022	2021
	No.	No.
Average number of employees	5	-

3. PENSION CONTRIBUTIONS

	2022	2021
	£	£
Pension contributions	595	-
	<u>595</u>	<u>-</u>
	<u><u>595</u></u>	<u><u>-</u></u>

THE LOHANA MAHAJAN (UK) TRUST

4. TANGIBLE FIXED ASSETS

	Land And Buildings £	Plant and Machinery £	Fixtures and Fittings £	Equipment £	Total £
Cost					
At 01/01/2022	3,165,400	8,859	42,939	13,498	3,230,696
Additions	-	-	-	5,650	5,650
At 31/12/2022	<u>3,165,400</u>	<u>8,859</u>	<u>42,939</u>	<u>19,148</u>	<u>3,236,346</u>
Depreciation					
At 01/01/2022	418,603	8,826	27,676	7,336	462,441
For the year	-	7	3,053	2,012	5,072
At 31/12/2022	<u>418,603</u>	<u>8,833</u>	<u>30,729</u>	<u>9,348</u>	<u>467,513</u>
Net Book Amounts					
At 31/12/2022	<u>2,746,797</u>	<u>26</u>	<u>12,210</u>	<u>9,800</u>	<u>2,768,833</u>
At 31/12/2021	<u>2,746,797</u>	<u>33</u>	<u>15,263</u>	<u>6,162</u>	<u>2,768,255</u>

5. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	10,585	10,585
Other debtors	1,000	1,000
	<u>11,585</u>	<u>11,585</u>
Amounts falling due after more than one year:		
Long term debtor	6,833	6,833
	<u>6,833</u>	<u>6,833</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	126,580	130,000
Taxation and social security	909	1,055
Other creditors	425,030	418,129
	<u>552,519</u>	<u>549,184</u>

THE LOHANA MAHAJAN (UK) TRUST

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	1,008,528	1,039,146
	<u>1,008,528</u>	<u>1,039,146</u>

8. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Pensions	478	180
	<u>478</u>	<u>180</u>

9. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/12/2022 there were members.

10. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	1,357,824	350,160	(270,750)	-	1,437,234
	<u>1,357,824</u>	<u>350,160</u>	<u>(270,750)</u>	<u>-</u>	<u>1,437,234</u>

11. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE LOHANA MAHAJAN (UK) TRUST

Incoming Resources
for the year ended 31/12/2022

	2022	2021
	£	£
Incoming resources		
Incoming resources from generated funds		
	<u>333,759</u>	<u>162,446</u>
	<u>16,400</u>	<u>16,565</u>
	<u>350,159</u>	<u>179,011</u>

THE LOHANA MAHAJAN (UK) TRUST

**Expenses
for the year ended 31/12/2022**

	2022	2021
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Materials	23,506	12,889
	<u>23,506</u>	<u>12,889</u>
	<u>23,506</u>	<u>12,889</u>
Charitable Activities		
Resources Expended Charitable Activities 5	692	1,086
Water rates	1,919	2,486
Heat and light	22,518	18,730
Cleaning	7,746	5,558
Repairs and renewals	17,547	63,932
Wages - regular	99,320	52,958
Wages - casual	-	1,320
Pension contributions	595	-
Staff welfare	-	6,000
Motor expenses - fuel and oil	-	8,145
Accountancy fees	1,440	1,320
Professional fees	8,750	3,388
Insurance	7,872	7,343
Stationery & office supplies	596	134
Telephone	1,578	2,928
Security costs	-	652
Bank charges	1,555	1,452
Interest on loans repayable within 5 years	46,799	32,841
Sundry expenses	-	1,123
Depreciation of plant and machinery	7	8
Depreciation of fixtures and fittings	3,053	3,816
Depreciation of equipment	2,012	1,541
	<u>223,999</u>	<u>216,761</u>
Governance Costs		
Other direct expenses	23,244	3,804
	<u>23,244</u>	<u>3,804</u>
	<u>270,749</u>	<u>233,454</u>

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/12/2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LOHANA MAHAJAN (UK) TRUST

I report on the accounts of the company for the year ended 31/12/2022 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accounts & Registered Auditors .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An 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.

THE LOHANA MAHAJAN (UK) TRUST

INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/12/2022

INDEPENDENT EXAMINERS 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 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



.....
Date: 27/09/2023

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

England & Wales - Charity number 1105534

Accounts

Registered number: 05198651

Charity number: 1105534

THE LOHANA MAHAJAN (UK) TRUST

ACCOUNTS

FOR THE YEAR ENDED 31/12/2021

Prepared By:

JK Shah Accountants

572-574

Romford Road

Manor Park

London

E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2021

TRUSTEES

Dhiren GADHIA
Mahendra GOKANI
Girish MASHRU

SECRETARY

Dhiren GADHIA

REGISTERED OFFICE

C/O Wasp's Repton Avenue
Sudbury
Wembley
Middlesex
HA0 3DW

COMPANY NUMBER

05198651

CHARITY NUMBER

1105534

ACCOUNTANTS

JK Shah Accountants
572-574
Romford Road
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THE LOHANA MAHAJAN (UK) TRUST

ACCOUNTS
FOR THE YEAR ENDED 31/12/2021

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THE LOHANA MAHAJAN (UK) TRUST

FOR THE YEAR ENDED 31/12/2021

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2021

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Activities Of Religious Organizations .

STRUCTURE GOVERNANCE AND MANAGEMENT

THE LOHANA MAHAJAN (UK) TRUST is constituted as a charitable trust registered with the Charity Commission in May 2009 under charity number 1105534.

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Attend seminars and training as and when deemed necessary. Attend meeting and invite trustees from other charity organisations. Networking with trustees from charitable organisations. Regular references to publications from Charity Commission website.

Charity's Organisational Structure

Lions Club of Kingsbury, Religious organisations and Voluntary bodies.

Relationship with any related parties

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Foundation (UK), International Siddhashram Shakti Centre and other religious institutions.

Risk Management

Racial hate crimes and Drug abuse in local and surrounding areas. Work with neighbourhood watch, Local councils and the Police authorities. Regular review of risk matrix and ensure that systems and arrangements are in hand to manage the risks identified by the trust.

Objectives and activities

The objectives of the charity are set and are summarised as follows:

For such charitable purposes as the directors may from time to time agree upon for the benefit of the Hindu Community and other members of the public, in particular but not exclusively by:

1) The establishment of facilities for healthy sports, recreation and other leisure-time activities in the interests of social welfare with a view to improving the conditions of life of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances.

2) The relief of poverty, hardship and distress amongst members of the Hindu Community, who are in need of such relief by reason of their youth, age, infirmity or economic circumstances.

FOR THE YEAR ENDED 31/12/2021

TRUSTEES' REPORT

3) The advancement of public education including advancing the public's education in Hindu religion, culture and arts as well as in Hindu heritage and culture to all, without discriminating on the basis of caste, creed or religion.

4) The advancement of the Hindu religion.

Policy on grant making

To apply and secure grants as and when available and deemed necessary by the trustees. The charity has not taken any grants from the Lottery Fund.

Policy programme related investment

The charity has no long-term investments. Our funds are held in bank accounts.

Contribution made by volunteers

Assist the trust on event and Hindu festival days, feed and distribute food to the devotees, organise stock room, design event posters and as and when assistance is required. We encourage all members of our charity to be involved in voluntary activities and share their skills with others.

Achievements and performance

1) Organised Coach Trip within UK.

2) Held religious musical evening and events.

3) On average, provide food to more than 160,000 people, a year (This has been considerably reduced due to Covid-19 and closure or limited access to the premises etc.) but this is now returning to normality compared to pre Covid times.

4) Extended assistance to families during time of grief & hardship.

5) Introduced Yoga classes for the health benefit of the community and devotees.

6) Continued with language (Gujarati) classes.

7) Held funeral rituals and wake ceremonies at the premises and also at devotee's residence and preferred locations.

8) Invited speakers from different religion from local and overseas institutions to promote culture and current topics of interest.

9) Organised medical seminars and free diabetic screening by professional bodies.

10) Held Community meetings with local leaders, councillors and neighbourhood groups.

11) Organised sponsored religious talks (Katha) at the premises.

THE LOHANA MAHAJAN (UK) TRUST

FOR THE YEAR ENDED 31/12/2021

TRUSTEES' REPORT

12) Introduced live cooking and continued with outside catering orders.

13) Usage of the premises for councillor's meeting.

14) Completed refurbishment projects - Main roofing, suspended ceiling and lighting, dining hall, toilet and other areas (as necessary).

Financial review

To reinvest and utilise the reserves for: -

1) Major building works (2) Renovations (3) Repairs (4) CCTV security System (5) fencing (6) Maintain sports ground and as deemed necessary (7) Main & Side Roofing of the premises (8) Alarm system etc.

2) Charity's policy is to hold enough funds to meet operating costs and to enhance community activities and programmes.

3) Donations, Hire of hall facilities for various events, weekly religious events and sponsorship appeal for events, appliances and any other items.

4) Achieving most of the objectives except for sports & leisure facilities.

5) To date, the charity has no long-term investments. Our funds are held in various bank accounts. Any future investments will be after consultation and professional advice provided to the trust.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 28/09/2022



Dhiren GADHIA
Trustee

THE LOHANA MAHAJAN (UK) TRUST

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LOHANA MAHAJAN (UK) TRUST

I report on the accounts of the company for the year ended 31/12/2021 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accounts & Registered Auditors .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An 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
FOR THE YEAR ENDED 31/12/2021

INDEPENDENT EXAMINERS STATEMENT

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

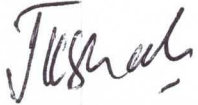
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



.....
Date: 28.09.2022 .

JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS
OF THE LOHANA MAHAJAN (UK) TRUST, FOR THE YEAR ENDED 31/12/2021**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST for the year ended 31/12/2021 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practising member of the Chartered Certified Accounts & Registered Auditors, we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of THE LOHANA MAHAJAN (UK) TRUST and state those matters that we have agreed to state to the Board of Directors of THE LOHANA MAHAJAN (UK) TRUST, as a body, in this report, in accordance with the requirements of the Chartered Certified Accounts & Registered Auditors as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than THE LOHANA MAHAJAN (UK) TRUST and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that THE LOHANA MAHAJAN (UK) TRUST has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of THE LOHANA MAHAJAN (UK) TRUST. You consider that THE LOHANA MAHAJAN (UK) TRUST is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of THE LOHANA MAHAJAN (UK) TRUST. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



JK Shah Accountants
572-574
Romford Road
Manor Park
London
E12 5AF

THE LOHANA MAHAJAN (UK) TRUST

Statement of Financial Activities
for the year ended 31/12/2021

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	162,445	-	162,445	161,198
Other trading activities	16,565	-	16,565	-
Income from charitable activities	-	-	-	3,282
Total Income and endowments	179,010	-	179,010	164,480
Expenses				
Costs of generating funds				
Expenditure on Raised funds	16,692	-	16,692	13,291
Expenditure on Charitable activities	216,761	-	216,761	230,551
Total Expenses	233,453	-	233,453	243,842
Net gains on investments				
Net Income	(54,443)	-	(54,443)	(79,362)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	(54,443)	-	(54,443)	(79,362)
Total funds brought forward	1,412,267	-	1,412,267	1,491,630
Net funds carried forward	1,357,824	-	1,357,824	1,412,268

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

THE LOHANA MAHAJAN (UK) TRUST

BALANCE SHEET AT 31/12/2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	4	2,768,255	2,767,900
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	11,585	11,585
Debtors (amounts falling due after more than one year)	5	6,833	6,833
Cash at bank and in hand		<u>159,661</u>	<u>275,790</u>
		178,079	294,208
CREDITORS: Amounts falling due within one year	6	<u>549,184</u>	<u>569,560</u>
NET CURRENT LIABILITIES		(371,105)	(275,352)
TOTAL ASSETS LESS CURRENT LIABILITIES		2,397,150	2,492,548
CREDITORS: Amounts falling due after more than one year	7	1,039,146	1,080,100
PROVISIONS FOR LIABILITIES	8	<u>180</u>	<u>180</u>
NET ASSETS		<u>1,357,824</u>	<u>1,412,268</u>
CAPITAL AND RESERVES			
Unrestricted funds	10		
General fund		<u>1,357,824</u>	<u>1,412,268</u>
		<u>1,357,824</u>	<u>1,412,268</u>

For the year ending 31/12/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 28/09/2022 and signed on their behalf by


Dhiren GADHIA
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2021

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Change In Accounting Policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-Financial Reporting Standard for Smaller Entities (effective January 2015).

The adoption of new accounting standards has not resulted in any adjustments to the results of the company in either this year or the previous year.

1c. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1d. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1e. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1f. Fund Accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

THE LOHANA MAHAJAN (UK) TRUST

1g. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1h. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	20%
Fixtures and Fittings	20%
Equipment	20%

1i. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1j. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. EMPLOYEES

	2021	2020
	No.	No.
Average number of employees	5	-

3. PENSION CONTRIBUTIONS

	2021	2020
	£	£
Pension contributions	-	33
	<u>-</u>	<u>33</u>
	<u>-</u>	<u>33</u>

THE LOHANA MAHAJAN (UK) TRUST

4. TANGIBLE FIXED ASSETS

	Land And Buildings	Plant and Machinery	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£
Cost					
At 01/01/2021	3,165,400	8,858	42,939	7,778	3,224,975
Additions	-	-	-	5,720	5,720
At 31/12/2021	<u>3,165,400</u>	<u>8,858</u>	<u>42,939</u>	<u>13,498</u>	<u>3,230,695</u>
Depreciation					
At 01/01/2021	418,603	8,817	23,860	5,795	457,075
For the year	-	8	3,816	1,541	5,365
At 31/12/2021	<u>418,603</u>	<u>8,825</u>	<u>27,676</u>	<u>7,336</u>	<u>462,440</u>
Net Book Amounts					
At 31/12/2021	<u>2,746,797</u>	<u>33</u>	<u>15,263</u>	<u>6,162</u>	<u>2,768,255</u>
At 31/12/2020	<u>2,746,797</u>	<u>41</u>	<u>19,079</u>	<u>1,983</u>	<u>2,767,900</u>

5. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	10,585	10,585
Other debtors	<u>1,000</u>	<u>1,000</u>
	<u>11,585</u>	<u>11,585</u>
Amounts falling due after more than one year:		
Long term debtor	<u>6,833</u>	<u>6,833</u>
	<u>6,833</u>	<u>6,833</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	130,000	130,000
Taxation and social security	1,055	1,423
Other creditors	<u>418,129</u>	<u>438,137</u>
	<u>549,184</u>	<u>569,560</u>

THE LOHANA MAHAJAN (UK) TRUST

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	1,039,146	1,080,100
	<u>1,039,146</u>	<u>1,080,100</u>

Included in other creditors are:

8. PROVISIONS FOR LIABILITIES

	2021	2020
	£	£
Pensions	180	180
	<u>180</u>	<u>180</u>

9. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/12/2021 there were members.

10. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	1,412,267	179,009	(233,452)	-	1,357,824
	<u>1,412,267</u>	<u>179,009</u>	<u>(233,452)</u>	<u>-</u>	<u>1,357,824</u>

THE LOHANA MAHAJAN (UK) TRUST

11. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

THE LOHANA MAHAJAN (UK) TRUST

Incoming Resources
for the year ended 31/12/2021

	2021	2020
	£	£
Incoming resources		
Incoming resources from generated funds	<u>162,445</u>	<u>161,198</u>
	<u>16,565</u>	<u>-</u>
Charitable Activity		
From Charitable Activities 1	<u>-</u>	<u>3,282</u>
	<u>-</u>	<u>3,282</u>
	<u>179,010</u>	<u>164,480</u>

THE LOHANA MAHAJAN (UK) TRUST

Expenses
for the year ended 31/12/2021

	2021	2020
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Materials	16,692	13,291
	<u>16,692</u>	<u>13,291</u>
	<u>16,692</u>	<u>13,291</u>
Charitable Activities		
Resources Expended Charitable Activities 5	1,086	794
Water rates	2,486	1,296
Heat and light	18,730	10,780
Cleaning	5,558	2,917
Repairs and renewals	63,932	28,774
Wages - regular	52,958	61,788
Wages - casual	1,320	-
NIC employer (wages and salaries)	-	305
Pension contributions	-	33
Staff welfare	6,000	-
Motor expenses - fuel and oil	8,145	918
Accountancy fees	1,320	1,100
Professional fees	3,388	44,781
Insurance	7,343	6,893
Stationery & office supplies	134	250
Telephone	2,928	2,555
Security costs	652	4,970
Bank charges	1,452	1,794
Interest on loans repayable within 5 years	32,841	53,078
Sundry expenses	1,123	2,249
Depreciation of plant and machinery	8	10
Depreciation of fixtures and fittings	3,816	4,770
Depreciation of equipment	1,541	496
	<u>216,761</u>	<u>230,551</u>
	<u>233,453</u>	<u>243,842</u>

THE LOHANA MAHAJAN (UK) TRUST

England & Wales - Charity number 1105534

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	January	2020		31	December	2020

Section A Reference and administration details

Charity name THE LOHANA MAHAJAN (UK) TRUST

Other names charity is known by None

Registered charity number (if any) 1105534

Charity's principal address C/O Wasp's Rugby Ground,
 Repton Avenue, Sudbury
 Wembley, Middlesex
Postcode HA0 3DW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	DHIREN GADHIA	Not Applicable	Not Applicable	Not Applicable
2	MAHENDRA GOKANI	Not Applicable	Not Applicable	Not Applicable
3	GIRISH MASHRU	Not Applicable	Not Applicable	Not Applicable
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 5 AUGUST 2004

How the charity is constituted
(eg. trust, association, company)

Association consisting of 3 Trustees

Trustee selection methods
(eg. appointed by, elected by)

Trustees are appointed or reappointed at the Annual General Meeting.

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- Trustees' consideration of major risks and the system and procedures to manage them.

Attend seminars and training as and when deemed necessary.
Attend meeting and invite trustees from other charity organisations
Networking with trustees from charitable organisations.
Regular references to publications from Charity Commission website.

Lions Club of Kingsbury, Religious organisations and Voluntary bodies.

NCGO (National Congress of Gujarati Organisations), Mahatma Gandhi Foundation (UK), International Siddhashram Shakti Centre and other religious institutions.

Racial hate crimes and Drug abuse in local and surrounding areas.
Work with neighbourhood watch, Local councils and the Police authorities.
Regular review of risk matrix and ensure that systems and arrangements are in hand to manage the risks identified by the trust.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

For such charitable purposes as the directors may from time to time agree upon for the benefit of the Hindu Community and other members of the public, in particular but not exclusively by:-

- 1) The establishment of facilities for health related sports, recreation and other leisure-time activities in the interests of social welfare with a view to improving the conditions of life of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances.

- 2) The relief of poverty, hardship and distress amongst members of the Hindu Community, who are in need of such relief by reason of their youth, age, infirmity or economic circumstances.
- 3) The advancement of public education including advancing the public's education in Hindu religion, culture and arts as well as in Hindu heritage and culture to all, without discriminating on the basis of caste, creed or religion.
- 4) The advancement of the Hindu religion.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- Contribution made by volunteers.

To apply and secure grants as and when available and deemed necessary by the trustees. The charity has not taken any grants from the Lottery Fund.

The charity has no long term investments. Our funds are held in bank accounts.

Assist the trust on event and Hindu festival days, feed and distribute food to the devotees, organise stock room, design event posters and as and when assistance is required. We encourage all members of our charity to be involved in voluntary activities and share their skills with others.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

- 1) Organised Coach Trip within UK.
- 2) Held religious musical evening and events.
- 3) On average, provide food to more than 150,000 people, a year (This has been considerably reduced due to Covid-19 and closure or limited access to the premises etc.)
- 4) Extended assistance to families during time of grief & hardship.
- 5) Introduced Yoga classes.
- 6) Started language (Gujarati) classes.
- 7) Held funeral rituals and wake ceremonies at the premises.
- 8) Invited speakers from different religion from local and overseas institutions.
- 9) Organised medical seminars and free diabetic screening by professional bodies.
- 10) Held Community meetings with local leaders, councillors and neighbourhood groups.

Section E**Financial review****Brief statement of the charity's policy on reserves**

To reinvest and utilise the reserves for :-

- 1) Major building works (2) Renovations (3) Repairs (4) CCTV security System (5) fencing (6) Maintain sports ground and as deemed necessary (7) Main & Side Roofing of the premises.
- 2) Charity's policy is to hold enough funds to meet operating costs and to enhance community activities and programmes,

Details of any funds materially in deficit

None

Further financial review details (Optional information)You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- Investment policy and objectives including any ethical investment policy adopted.

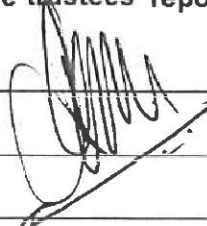
Donations, Hire of hall facilities for various events, weekly religious events and sponsorship appeal for events, appliances and any other items.

Achieving most of the objectives except for sports & leisure facilities.

To date, the charity has no long term investments. Our funds are held in various bank accounts. Any future investments will be after consultation and professional advice provided to the trust.

Section F**Other optional information****Section G****Declaration****The trustees declare that they have approved the trustees' report above.****Signed on behalf of the charity's trustees****Signature(s)**

D.Gadhia



M Gokani

Full name(s)

Dhiren Gadhia

Mahendra Gokani

Position (eg Secretary, Chair, etc)

Trustee

Trustee

Date29th September, 2021

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

The Lohana Mahajan (UK) Trust

On accounts for the year
ended

31/12/2020

Charity no
(if any)

1105534

Set out on pages

1-3

(remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 general Directions given by the Charity Commission. An 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 the 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 (other than that disclosed below *)

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

29/09/2021

Name:

JK SHAH ACCOUNTANTS

Relevant professional
qualification(s) or body
(if any):

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

Address: 572-574 Romford Road

Manor Park

E12 5AF

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying the majority of the page's width and height. It is intended for the user to provide details as requested in the text above.