

Registered number: 05198651

Charity number: 1105534

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THE LOHANA MAHAJAN (UK) TRUST

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ACCOUNTS

FOR THE YEAR ENDED 31/12/2021

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**Prepared By:**  
JK Shah Accountants  
572-574  
Romford Road  
Manor Park  
London  
E12 5AF

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THE LOHANA MAHAJAN (UK) TRUST

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**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  
Manor Park  
London  
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THE LOHANA MAHAJAN (UK) TRUST

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ACCOUNTS  
FOR THE YEAR ENDED 31/12/2021

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## THE LOHANA MAHAJAN (UK) TRUST

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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.

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 31/12/2021

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.

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THE LOHANA MAHAJAN (UK) TRUST

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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



**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



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THE LOHANA MAHAJAN (UK) TRUST

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**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  
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THE LOHANA MAHAJAN (UK) TRUST

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

|  | Unrestricted funds | Restricted funds | 2021<br>Total    | 2020<br>Total    |
|--|--------------------|------------------|------------------|------------------|
|  | £                  | £                | £                | £                |
| <b>Income</b>  |                    |                  |                  |                  |
| 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            |
| <b>Total Income and endowments</b>                   | <b>179,010</b>     | <b>-</b>         | <b>179,010</b>   | <b>164,480</b>   |
| <b>Expenses</b>                                      |                    |                  |                  |                  |
| Costs of generating funds                            |                    |                  |                  |                  |
| Expenditure on Raised funds                          | 16,692             | -                | 16,692           | 13,291           |
| Expenditure on Charitable activities                 | 216,761            | -                | 216,761          | 230,551          |
| <b>Total Expenses</b>                                | <b>233,453</b>     | <b>-</b>         | <b>233,453</b>   | <b>243,842</b>   |
| <b>Net gains on investments</b>                      |                    |                  |                  |                  |
| <b>Net Income</b>                                    | <b>(54,443)</b>    | <b>-</b>         | <b>(54,443)</b>  | <b>(79,362)</b>  |
| <b>Gains/(losses) on revaluation of fixed assets</b> |                    |                  |                  |                  |
| <b>Net movement in funds:</b>                        |                    |                  |                  |                  |
| <b>Net income for the year</b>                       | <b>(54,443)</b>    | <b>-</b>         | <b>(54,443)</b>  | <b>(79,362)</b>  |
| Total funds brought forward                          | 1,412,267          | -                | 1,412,267        | 1,491,630        |
| <b>Net funds carried forward</b>                     | <b>1,357,824</b>   | <b>-</b>         | <b>1,357,824</b> | <b>1,412,268</b> |

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

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.

#### 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<br>No. | 2020<br>No. |
|-----------------------------|-------------|-------------|
| Average number of employees | 5           | -           |

### 3. PENSION CONTRIBUTIONS

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



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THE LOHANA MAHAJAN (UK) TRUST

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#### 4. TANGIBLE FIXED ASSETS

|                         | Land<br>And<br>Buildings | Plant and<br>Machinery | Fixtures<br>and<br>Fittings | Equipment     | Total            |
|-------------------------|--------------------------|------------------------|-----------------------------|---------------|------------------|
|                         | £                        | £                      | £                           | £             | £                |
| <b>Cost</b>             |                          |                        |                             |               |                  |
| 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> |
| <b>Depreciation</b>     |                          |                        |                             |               |                  |
| 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>   |
| <b>Net Book Amounts</b> |                          |                        |                             |               |                  |
| 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<br>£     | 2020<br>£     |
|---|---------------|---------------|
| 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<br>£      | 2020<br>£      |
|------------------------------|----------------|----------------|
| 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> |



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**THE LOHANA MAHAJAN (UK) TRUST**

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

|                           | <b>2021</b>      | <b>2020</b>      |
|---------------------------|------------------|------------------|
|                           | <b>£</b>         | <b>£</b>         |
| 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**

|          | <b>2021</b> | <b>2020</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| 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**

|              | <b>Brought forward</b> | <b>Incoming resources</b> | <b>Outgoing resources</b> | <b>Transfers</b> | <b>Carried forward</b> |
|--------------|------------------------|---------------------------|---------------------------|------------------|------------------------|
|              | <b>£</b>               | <b>£</b>                  | <b>£</b>                  | <b>£</b>         | <b>£</b>               |
| 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>       |

11. RESTRICTED FUNDS

| Brought<br>forward | Incoming<br>resources | Outgoing<br>resources | Transfers | Carried<br>forward |
|--------------------|-----------------------|-----------------------|-----------|--------------------|
| £                  | £                     | £                     | £         | £                  |

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THE LOHANA MAHAJAN (UK) TRUST

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**Incoming Resources**  
for the year ended 31/12/2021

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

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**THE LOHANA MAHAJAN (UK) TRUST**

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**Expenses**  
for the year ended 31/12/2021

|   | 2021           | 2020           |
|---|----------------|----------------|
|   | £              | £              |
| <b>Expenses</b>                             |                |                |
| <b>Costs of generating funds</b>            |                |                |
| <b>Costs Of Generating Voluntary Income</b> |                |                |
| Materials                                   | 16,692         | 13,291         |
|   | <u>16,692</u>  | <u>13,291</u>  |
|   | <u>16,692</u>  | <u>13,291</u>  |
| <b>Charitable Activities</b>                |                |                |
| 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> |