

REGISTERED COMPANY NUMBER:05822442  
REGISTERED CHARITY NUMBER:1118856

FOOD FOR LIFE VRINDAVAN UK LIMITED

FINANCIAL STATEMENTS AND  
REPORT OF THE TRUSTEES FOR  
THE YEAR ENDED 31 MARCH 2021

PS PATEL, FCCA  
CHARTERED CERTIFIED ACCOUNTANTS  
54 FOREST ROAD  
LONDON  
N9 8RX

FOOD FOR LIFE VRINDAVAN UK LIMITED

Contents of the Financial Statements  
For the Year Ended 31 March 2021

---

Contents	Page
Reference and administrative information	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes forming part of the financial statements	9 to 12
Detailed Statement of Financial Activities	13

FOOD FOR LIFE VRINDAVAN UK LIMITED

Reference and Administrative Information:  
for the year ended 31 March 2021

---

Registered Company number: 5822442

Charity registration number: 1118856

Registered office: 142 West End Lane  
London  
NW6 1SD

Trustees:

Mr R J Ganatra (Chairperson)  
Mr K J Desai  
Mr A B Parmar  
Mrs M Pattni

Bankers:

Lloyds TSB  
32, Oxford Street  
London  
W1D 1AX

HSBC  
Unit 6C  
Borehamwood Shopping Park  
Borehamwood  
WD6 4PR

Independent Examiner:

PS Patel, FCCA  
54, Forest Road  
London  
N9 8RX

## **FOOD FOR LIFE VRINDAVAN UK LIMITED.**

### **Report of the trustees for the year ended 31 March 2021**

---

#### **Structure, Governance and Management**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005. The following Trustees served during the year ended 31 March 2021.

Mr R J Ganatra (Chairperson)

Mr K J Desai

Mr A B Parmar

Mrs M Pattni

#### **Governing Document**

Food For Life Vrindavan UK Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 16 September 2006.

#### **Recruitment and Appointment of Management Committee**

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. All new nominations will be considered by the trustees and members based on specialist skills, contacts and knowledge needed to further the aims of the charity.

**UPDATE** - Two of the Charities trustees - Ravin J Ganatra & Kaushik Desai will resign as directors & Trustee within 2 months once the hand over process is complete. Pietro Paolinelli has been appointed as Trustee & Director and the trust will now seek 2 further trustees to be appointed

#### **Related parties.**

The charity has a close relationship with Food For Life Vrindavan Society, an Indian registered NGO (number 41291). Food For Life Vrindavan UK Ltd aims to support the charitable activities that Food For Life Vrindavan Society carries out.

#### **Risk Management**

In order to have continuous income, the charity promotes regular donations from its donors. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are:

- To educate and support the "poorest of the poor" girls in the pursuit of a fulfilling life, enabling them to become exemplary members of society.
  - This is achieved by giving the girls in the schools education, food, medical care, clothing, and items necessary for schooling. Each child has a sponsor that pays a monthly donation which takes care of the running costs of having a child in the school.
  - In the past, the charity has also carried out other projects such as social welfare and reform, built water wells, helped create a hospital, environmental development, care of cows, and growing fruits/vegetables on an organic farm (which provides food for the schools).
- Strategies employed to achieve the charity's objectives include:
- Awareness presentations at events organised by third parties.
  - Social or fundraising functions organised by the charity.
  - Other events that enable third party charities to take part.



## **FOOD FOR LIFE VRINDAVAN UK LIMITED.**

### **Report of the trustees for the year ended 31 March 2021**

---

-Fund raising with other charities that have common objectives with Food For Life Vrindavan UK Ltd.

-Creation of an "Ambassador Group", i.e. individuals that are interested in supporting FFLV UK Ltd in raising awareness and getting more child sponsorships. The main types of activities include religious and social events such as bhajans (recital of religious scriptures and songs), garba (folk dance and social events) and home parties, trekking and adventure challenges and corporate events.

#### **ACHIEVEMENT AND PERFORMANCE:**

As a result of the COVID 19 Pandemic, The charity in India had to adapt and implemented a campaign to provide the families of the students and other poor families in Vrindavan with regular monthly ration provisions. These ration kits consist of the basics like rice flour and oil and essential covid protections like face masks- these kits are enough for a family to survive from hunger and remain safe from COVID for a minimum of 1 month. The response from the UK donors was tremendous and the charity raised £88,469.

The charity estimates that some 5,000 families over this period had received rations for 1 month.

Trustees' have continued to meet quarterly via zoom.

Our charity Founder Pietro Paolinelli decided to retire( August 2020) from his post within the UK but has stated he will continue to advise and support the UK charity remotely. The trustees reluctantly accepted his resignation and have wished him the very best for his continued service to the Global charity.

#### **FINANCIAL REVIEW**

During the year £268,978 (2020-£339,623) was raised in donations including Gift Aid, with interest adding a further £29(2020-£30) to provide a total income for the year of £269,007 (2020-£339,653).

Our regular sponsor base has been maintained at approximately 252 during the year under review. Sponsorships give the charity the stability in income it needs to support the long-term education of children with our partner charity in India.

During the year Food For Life Vrindavan UK Limited transferred £248,234 (2020-£130,000) to the Indian charity Food For Life Vrindavan Society.

Food for Life Vrindavan Society has three schools with a capacity for 3,000 students. At present, we have a total student population of around 1480 enrolled in our school and a further 140 sponsored by the charity in further education. All the students receive free meals, clothing, educational aids and medical assistance, the school is completely free as the students come all from below poverty line families and many are slum dwellers. Our goal is to help raise awareness and funds in the UK to help with the education of more girls in the schools, i.e., more places get taken up through sponsorship and funding.

In the year the charity incurred costs of £63,464 (2020-£36,324) which comprised, postage and stationery costs of £385(2020-£627), accountancy fees of £1,540(2020-£1,510) salary costs of £25,437(2020-£27,329), Ex-gratia payment to Pietro Paolinelli ( Rupa Ragunath das) of £35,000, bank charges of £367(2020-£1,475), interest paid of £Nil(2020-£23), depreciation of £165 (2020-£359) and travel expenses of £Nil (2020-£4,464). Additionally, other costs incurred were meeting costs of £Nil (2020-£270), sundry expenses of £Nil (2020-£128), computer/internet expenses of £491(2020-£115), and advertising & marketing costs of £79(2020-£24).

During the year, the trustees did not receive any remuneration.

## FOOD FOR LIFE VRINDAVAN UK LIMITED.

### Report of the trustees for the year ended 31 March 2021

---

#### FUTURE DEVELOPMENTS

In order to achieve these objectives, the charity's trustees propose to take the following steps:

- Actively recruit volunteer members through personal and business networks and by those who have expressed an interest in serving.

- On 01 January 2019, the charity appointed an administrator to deal with all office administration and support allowing the charity to streamline its administration function.

- Regular communication to all UK donors and supporters via electronic media e.g. *mailchimp* began in November 2015 and continued into this financial year.

- Further develop our current plans of activity to include a broader range of people and a greater geographical spread in the UK.

- Encouraging supporters to create their own fundraising events and thereby recruit new donors. These are low risk events at a low cost to all parties and work very well in terms of spreading awareness of our objectives, and in raising funds.

- The charities fund raising events were seriously curtailed because of COVID 19 but this was substituted by the ration incentive.

- Seek partnerships through employees of companies that have corporate philanthropy programmes and other funding charities that can support our partner's programmes.

- Actively seek donations from high net worth individuals and corporate bodies to significantly improve Food For Life Vrindavan UK Limited's income.

- The charity has taken a strategic change in direction away from "Sponsor a Girl" to "Educate Girls", i.e. we are keen on general fund raising and charitable financial support from donors to educate more girls collectively, rather than a potential donor being assigned to sponsor a specific girl allocated to him or her. These changes in the charity's new approach have been reflected on the charity website [www.fflv.org](http://www.fflv.org).

- The trustees propose to collect funds to encourage outdoor activities such as trekking for the schoolchildren.

**FOOD FOR LIFE VRINDAVAN UK LIMITED.**

**Report of the trustees  
for the year ended 31 March 2021**

---

**Statement of trustees' responsibilities**

The trustees (who are also the directors of Food For Life Vrindavan UK Ltd for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the of the charitable company for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.
- The trustees confirm they have complied with section 4 of the Charities Act 2006 to have due regard to guidance published by the Commission, including public benefit guidance.

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

The report was approved by the trustees on 30 September 2021.  
and signed on their behalf.

.....  ..... Mr K J Desai



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FOOD FOR LIFE VRINDAVAN UK LIMITED.**

---

**REPORT THE INDEPENDENT EXAMINER TO THE TRUSTEES OF FOOD FOR LIFE  
VRINDAVAN UK LIMITED**

I report on the accounts of the Food For Life Vrindavan UK Limited for the year ended 31 March 2021 which are set out on pages 7 to 12

**Respective responsibilities of trustees and examiner.**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees you consider that an audit is not required under section 144 of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. The Charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified accountants.

**Basis of independent examiner's report.**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement.**

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

1. which gives me reasonable cause to believe that in any material respect the requirements.
  - (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - (b) to prepare accounts which accord with accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
2. to which in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

PS Patel, FCCA  
Association of Chartered  
Certified Accountants  
54, Forest Road  
London.N9 8RX



FCCA

Date: 30 September 2021



**FOOD FOR LIFE VRINDAVAN UK LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

Incoming resources	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
<b>Voluntary income</b>					
Donations and legacies		41,531	226,447	267,978	192,778
<b>Other trading activities</b>					
Fundraising events		-	1,000	1,000	146,845
Income from investments	2	29	-	29	30
		-----	-----	-----	-----
<b>Total income and endowments</b>		41,560	227,447	269,007	339,653
<b>Resources expended</b>					
<b>Expenditure on raising funds</b>					
Fundraising event cost	7	-	160	160	64,139
<b>Charitable activities</b>					
Expenditure on charitable activities	7	-	248,234	248,234	130,000
Other expenditure	7	63,464	-	63,464	36,324
		-----	-----	-----	-----
<b>Total resources expended</b>		63,464	248,394	311,858	230,463
<b>Net Incoming/ (Outgoing)Resources</b>		(21,904)	(20,947)	(42,851)	109,190
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		59,501	114,895	174,396	65,206
		-----	-----	-----	-----
<b>Total Funds Carried Forward</b>		37,597	93,948	131,545	174,396
		=====	=====	=====	=====

**FOOD FOR LIFE VRINDAVAN UK LIMITED**

**BALANCE SHEET AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Equipment	3		-		165
<b>Current assets:</b>					
Debtors	5	3,281		20,854	
Cash at bank and in hand		133,849		157,213	
		-----		-----	
		137,130		178,067	
		=====		=====	
Creditors: amounts falling due within one year	6	5,585		3,836	
		=====	131,545	=====	174,231
			-----		-----
			131,545		174,396
			=====		=====
<b>Funds:</b>					
Unrestricted funds	9		37,597		59,501
Restricted funds	9		93,948		114,895
			-----		-----
			131,545		174,396
			=====		=====

The directors and trustees:

a) have taken advantage of Section 477 Companies Act 2006 in not having these accounts audited.

b) have confirmed that members have not required the company to obtain an audit of its accounts for the year under Section 476 of the Companies Act 2006.

c) acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with the Companies Act 2006.

d) Acknowledge their responsibilities for complying with the requirements of the Companies act 2006 with respect to the accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to the small companies regime.

Approved by the Board of Trustees and signed on their behalf.



.....  
Mr K J Desai-Trustee

Date:30 September 2021

## **FOOD FOR LIFE VRINDAVAN UK LIMITED**

**Notes to the Financial Statements for the year ended  
31 March 2021**

---

### **1. ACCOUNTING POLICIES**

#### **Accounting convention;**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

#### **Incoming resources:**

All incoming resources 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.

-Donations consist of restricted and unrestricted uses. Monies donated for general use at the discretion of the charity are classified as 'unrestricted'. If donated for specific uses, the monies have been classified as 'restricted'. All interest received and gift aid is deemed to be unrestricted in its use, and consequently, such income is classified as 'unrestricted funds'.

-Bank interest consists of interest earned on bank deposits during the year.

-Gift aid can only be claimed as and when the charity receives completed Gift Aid forms from donors. The debtor is in relation to a claim for Gift Aid on donations which were receivable for the year ended 31 March 2021.

#### **Resources expended**

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

Our partner charity Food For Life Vrindavan Society is a registered NGO with the Indian government and is the only recipient of donations from Food For Life Vrindavan UK Ltd. Grants are offered subject to conditions and those which have not been met at the year end are noted as a commitment but not accrued as expenditure.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Depreciation:**

This is calculated to write off the asset over its useful life as under:

Equipment: 20% on a reducing balance basis

# FOOD FOR LIFE VRINDAVAN UK LIMITED

## Notes to the Financial Statements for the year ended 31 March 2021

### 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account and other interest	29	30
	====	====

### 3. TANGIBLE ASSETS

	Equipment	Total
Cost		
At 01 April 2020	1,793	1,793
Additions	-	-
	-----	-----
At 31 March 2021	1,793	1,793
	=====	=====
Depreciation		
At 01 April 2020	1,628	1,628
Charge for period	165	165
	-----	-----
At 31 March 2021	1,793	1,793
	=====	=====
Net Book value		
At 31 March 2021	-	-
	=====	=====
At 31 March 2020	165	165
	=====	=====

### 4. TRUSTEES REMUNERATION AND BENEFITS

#### Trustees expenses

Trustees received no emoluments during the year.



**FOOD FOR LIFE VRINDAVAN UK LIMITED**  
**Notes to the Financial Statements for the year ended**  
**31 March 2021**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift aid recoverable from HMRC	3,158	20,493
Other debtors	123	361
	-----	-----
	3,281	20,854
	=====	=====

**6. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accrued expenses	5,585	3,836
	=====	=====

7 TOTAL RESOURCES EXPENDED	Basis of Allocation	Other expenditure		Charitable Activities	Total	Total
		Unrestricted	Restricted	Restricted	2021	2020
Cost of generating funds						
Fund raising event cost	Direct	-	160	-	160	64,139
Charitable activities						
Donations to partner charity	Direct	-	-	248,234	248,234	130,000
Salaries	Direct	24,491	-	-	24,491	27,848
Employer NI and Pension Contributions	Direct	946	-	-	946	-519
Postage & stationery	Direct	385	-	-	385	627
Accountancy	Direct	1,540	-	-	1,540	1,510
Advertising	Direct	79	-	-	79	24
Computer & internet	Direct	491	-	-	491	115
Ex-gratia payment	Direct	35,000	-	-	35,000	-
Meeting expenses	Direct	-	-	-	-	270
Travel	Direct	-	-	-	-	4,464
Depreciation	Direct	165	-	-	165	359
Sundry	Direct	-	-	-	-	128
Bank charges	Direct	367	-	-	367	1,475
Interest paid	Direct	-	-	-	-	23
		63,464	0	248,234	311,698	166,324
TOTAL RESOURCES EXPENDED		63,464	160	248,234	311,858	230,463

# FOOD FOR LIFE VRINDAVAN UK LIMITED

## Notes to the Financial Statements for the year ended 31 March 2021

### 8) Analysis of fund assets and liabilities

	Unrestricted Funds	Restricted Funds	Total
Current assets	43,182	93,948	137,130
Current liabilities	(5,585)	-	(5,585)
	-----	-----	-----
<b>Total</b>	<b>37,597</b>	<b>93,948</b>	<b>131,545</b>
	=====	=====	=====

The unrestricted funds may be used for any charitable purpose at the discretion of the trustees.

Restricted funds relate to the specific purpose for which the donation has been made-in this case, child sponsorship, specific fund-raising events, feast, rations and cow care sponsorships.

### 9. MOVEMENTS IN FUNDS

	At 31 March 2020	Incoming Resources (inc gains)	Outgoing Resources	Transfer	At 31 March 2021
Unrestricted funds	59,501	41,560	(63,464)	-	37,597
Restricted funds	114,895	227,447	(248,394)	-	93,948
	-----	-----	-----	-----	-----
<b>Total funds</b>	<b>174,396</b>	<b>269,007</b>	<b>(311,858)</b>	<b>-</b>	<b>131,545</b>
	=====	=====	=====	=====	=====

### 10. SHARE CAPITAL

The company is limited by guarantee to an amount of £10 per member.

**Detailed Statement of Financial Activities**  
**For the year ended 31 March 2021**

	2021	2020
INCOMING RESOURCES		
	£	£
Voluntary income including Fund Raising	238,405	314,899
Gift aid	30,573	24,724
	-----	-----
	268,978	339,623
<b>Investment income</b>		
Deposit account interest	29	30
	-----	-----
Total incoming resources	269,007	339,653
	-----	-----
<b>RESOURCES EXPENDED</b>		
<b>Fundraising event cost</b>		
Publicity cost	160	64,139
	-----	-----
<b>Charitable activities</b>		
Donation to partner charity	248,234	130,000
	-----	-----
<b>Governance costs</b>		
Accountancy	1,540	1,510
Advertising and marketing	79	24
Computer and internet expenses	491	115
Bank charges	367	1,475
Interest paid		23
Salaries	24,491	27,848
Ex- gratia payment	35,000	
Employer national insurance and		
Pension contributions	946	(519)
Postage & Stationery	385	627
Meeting expenses	-	270
Travel	-	4,464
Depreciation	165	359
Sundry	-	128
	-----	-----
	63,464	36,324
	-----	-----
<b>Total resources expended</b>	311,858	230,463
	-----	-----
<b>Net income/(expenditure)</b>	(42,851)	109,190
	=====	=====