

REGISTERED COMPANY NUMBER:05822442
REGISTERED CHARITY NUMBER:1118856

FOOD FOR LIFE VRINDAVAN UK LIMITED

**AMENDING FINANCIAL STATEMENTS AND
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED
30 SEPTEMBER 2023**

**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 Period Ended 30 September
2023

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FOOD FOR LIFE VRINDAVAN UK LIMITED
Report of the trustees
for the period ended 30 September 2023

Reference and Administrative Information:
for the period ended 30 September 2023

Registered Company number: 05822442
Charity registration number: 1118856
Registered office: Cambridge House
32, Padwell Road
Southampton
SO14 6QZ
Trustees:

- Mrs M Pattni
- Ms Rekha M Kara
- Ms K. Pandey
- Mr. P Paolinelli

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 period ended 30 September 2023

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 period ended 30 September 2023. 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 period ended 30 September 2023:-

- Mrs M Pattni
- Ms Rekha M Kara
- Ms K. Pandey
- Mr. P Paolinelli

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.

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

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for the period ended 30 September 2023

- 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:

Due to Covid 19 the charity had no opportunity to hold public functions, hence most of our fundraising and awareness campaign for the year were conducted online. We had many online seminars for the trustees and for volunteers as well. Funds were raised mostly to distribute monthly food rations, as the schools in India were still on lockdown. While the schools were closed, we had online classes for the students, and we distributed study books to all for continuing their studies from home. We also organized more than 50 village classes conducted by our girls in their villages gathering the children in makeshift classrooms; we distributed books and learning material as well as Covid 19 prevention with masks and sanitizer.

Schools reopened in September 2021, and we had extra classes to help the girls cover the curriculum for the year of study lost.

Since September 2021 with schools open we conducted health care programs, mental health and awareness campaign, and legal awareness workshops.

We completed and inaugurated the gymnasium for the girls as well as other sports facilities.

Also 2021 marked 30 years of Service for FFLV, and during the year we had many media post bringing awareness to the history of FFLV and how from one man in 1991 to the present with three schools complex, 240 employees and thousands of girls enrolled. The charity estimates that for all lockdown period 1,000 families got rations monthly. Trustees' meetings have continued to occur online (every 4 months).

FINANCIAL REVIEW

During the year £348,996 (2022-£297,114) was raised in donations including Gift Aid, with interest adding a further £736 (2022-£9) to provide a total income for the year of £349,732 (2022-£297,123).

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 £111,000 (2022-£189,093) 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.

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Report of the trustees
for the period ended 30 September 2023

In the year the charity incurred costs of £42,798 (2022-£31,845) which comprised, postage and stationery costs of £ Nil (2022-£30), accountancy fees of £1250 (2022-£1,250) salary costs of £Nil (2022-£24,004), ex-gratia payments of £Nil (2022-£3,812), bank charges of £396 (2022-£487), interest paid of £Nil (2022-£3), depreciation of £Nil (2022-£Nil) and meeting & travel expenses of £1,070 (2022-£Nil). Additionally, other costs incurred were legal expenses of £Nil (2022-£480), sundry expenses of £70 (2022-£58), computer/internet expenses of £1,433 (2022-£542), advertising & marketing costs of £Nil (2022-£1179), subscription costs of £50 (2022-£Nil), consultancy fees of £36,758 (2022-£Nil) and insurance costs of £1,771 (2022 £Nil). During the year, the trustees did not receive any remuneration.

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 begun 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.
- 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.

Report of the trustees
for the period ended 30 September 2023

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 18/06/2024
and signed on their behalf.

.....*M Pattni*..... Mrs M Pattni

**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 period ended 30 September 2023 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.

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

The Charity is preparing accrued accounts with income in excess of £250,000 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

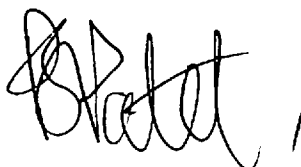
(b) to prepare accounts which accord with accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or

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 RX

Date: 20/06/2024

 FCCA

FOOD FOR LIFE VRINDAVAN UK LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

Incoming resources	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Voluntary income					
Donations and legacies		88,628	260,368	348,996	297,114
Other trading activities					
Fundraising events		-	-	-	-
Income from investments	2	736	-	736	9
		-----	-----	-----	-----
Total income and endowments		89,364	260,368	349,732	297,123
Resources expended					
Expenditure on raising funds					
Fundraising event cost	7	-	-	-	-
Charitable activities					
Expenditure on charitable activities	7	-	111,000	111,000	189,093
Other expenditure	7	42,798	-	42,798	31,845
		-----	-----	-----	-----
Total resources expended		42,798	111,000	153,798	220,938
Net Incoming/ (Outgoing)Resources		46,566	149,368	195,934	76,185
Reconciliation of Funds					
Total Funds Brought Forward		92,881	114,849	207,730	131,545
		-----	-----	-----	-----
Total Funds Carried Forward		139,447	264,217	403,664	207,730
		=====	=====	=====	=====

FOOD FOR LIFE VRINDAVAN UK LIMITED

BALANCE SHEET AS AT 30 SEPTEMBER 2023


	Note	<u>2023</u>		<u>2022</u>	
		£	£	£	£
Fixed Assets					
Equipment	3		-		-
Current assets:					
Debtors	5	17,106		6,200	
Cash at bank and in hand		402,858		203,880	
		-----		-----	
		419,964		210,080	
		=====		=====	
Creditors: amounts falling due within one year	6	16,300		2,350	
		=====	403,664	=====	207,730
			-----		-----
			403,664		207,730
			=====		=====
Funds:					
Unrestricted funds	9	139,447		92,881	
Restricted funds	9	264,217		114,849	
		-----		-----	
		403,664		207,730	
		=====		=====	

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.



 Mrs M Pattni-Trustee

Date: 18/06/2024

FOOD FOR LIFE VRINDAVAN UK LIMITED

**Notes to the Financial Statements for the period ended
30 September 2023**

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 period ended 30 September 2023.

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 period ended 30 September 2023

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

	2023	2022
	£	£
Deposit account and other interest	736	9
	====	====

3. TANGIBLE ASSETS

	Equipment	Total
Cost		
At 01 April 2022	1,793	1,793
Additions	-	-
	-----	-----
At 30 September 2023	1,793	1,793
	=====	=====
Depreciation		
At 01 April 2022	1,793	1,793
Charge for period	-	-
	-----	-----
At 30 September 2023	1,793	1,793
	=====	=====
Net Book value		
At 30 September 2023	-	-
	=====	=====
At 31 March 2022	-	-
	=====	=====

4. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

Trustees received no emoluments during the year.

However, during the period, Mr P Paolinelli received £36,758 in consultancy fees under an agreement approved by the board of trustees. The consultancy work related to the furtherance of the charity's objectives.

FOOD FOR LIFE VRINDAVAN UK LIMITED
Notes to the Financial Statements for the period ended
30 September 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR.

	2023	2022
	£	£
Gift aid recoverable from HMRC	1,486	5,139
Other debtors	15,620	1,061
	-----	-----
	17,106	6,200
	=====	=====

6. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	£16,300	2,350
	=====	=====

7 TOTAL RESOURCES EXPENDED	Basis Of Allocation	Other expenditure Unrestricted	Other expenditure Restricted	Charitable Activities Restricted	Total 2023	Total 2022
<u>Cost of generating funds</u>						
Fund raising event cost	Direct	-	-	-	-	-
<u>Charitable activities</u>						
Donations to partner charity	Direct	-	-	111,000	111,000	189,093
Accountancy	Direct	1,250	-	-	1,250	1,250
Advertising	Direct	-	-	-	-	1,179
Computer & internet	Direct	1,433	-	-	1,433	542
Bank charges	Direct	396	-	-	396	487
Interest paid	Direct	-	-	-	-	3
Salaries	Direct	-	-	-	-	23,189
Ex-gratia payment	Direct	-	-	-	-	3,812
Consultancy fees	Direct	36,758	-	-	36,758	-
Employer NI	Direct	-	-	-	-	815
Legal expenses	Direct	-	-	-	-	480
Postage and stationery	Direct	-	-	-	-	30
Meeting & travel expenses	Direct	1,070	-	-	1,070	-
Subscriptions	Direct	50	-	-	50	-
Insurance	Direct	1,771	-	-	1,771	-
Sundry	Direct	70	-	-	70	58
		42,798	-	111,000	153,798	220,938
TOTAL RESOURCES EXPENDED		42,798	-	111,000	153,798	220,938

FOOD FOR LIFE VRINDAVAN UK LIMITED

Notes to the Financial Statements for the period ended 30 September 2023

8) Analysis of fund assets and liabilities

	Unrestricted Funds	Restricted Funds	Total
Current assets	155,747	264,217	419,964
Current liabilities	(16,300)	-	(16,300)
	-----	-----	-----
Total	139,447	264,217	403,664
	=====	=====	=====

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 2022	Incoming Resources (inc gains)	Outgoing Resources	Transfer	At 30 Sept. 2023
Unrestricted funds	92,881	89,364	(42,798)	-	139,447
Restricted funds	114,849	260,368	(111,000)	-	264,217
	-----	-----	-----	-----	-----
Total funds	207,730	349,732	(153,798)	-	403,664
	=====	=====	=====	=====	=====

10. SHARE CAPITAL

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

11. RELATED PARTIES

During the period, no payments were made to any related parties, except for consultancy fees as per note(4)

12 CHANGE OF ACCOUNTING YEAR END

The trustees were obliged to extend their accounting period from 31 March 2023 to 30 September 2023 to align the period end with that of their partner charity in India.

FOOD FOR LIFE VRINDAVAN UK LIMITED
Detailed Statement of Financial Activities
for the period ended 30 September 2023

	2023	2022
INCOMING RESOURCES	£	£
Voluntary income including Fund Raising	316,369	257,559
Gift aid	32,627	39,555
	-----	-----
	348,996	297,114
Investment income		
Deposit account interest	736	9
	-----	-----
Total incoming resources	349,732	297,123
	-----	-----
RESOURCES EXPENDED		
Fundraising event cost		
Publicity cost	-	-
	-----	-----
Charitable activities		
Donation to partner charity	111,000	189,093
	-----	-----
Governance costs		
Accountancy	1,250	1,250
Advertising and marketing	-	1,179
Computer and internet expenses	1,433	542
Bank charges	396	487
Interest paid	-	3
Salaries	-	23,189
Ex- gratia payment	-	3,812
Consultancy fees	36,758	-
Employer national insurance	-	815
Legal expenses	-	480
Postage & Stationery	-	30
Travel& meeting expenses	1,070	-
Subscriptions	50	-
Insurance	1,771	-
Sundry	70	58
	-----	-----
	42,798	31,845
	-----	-----
Total resources expended	153,798	220,938
	-----	-----
Net income/(expenditure)	195,934	76,185