

SEWA INTERNATIONAL

England & Wales · Charity number 1135425

Details

Other names SEWA UK

Status Registered

Legal form Charitable company

Company number [06976220](#)

Registered 2010-04-09

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

Contact

Address 1100 Stratford Road
Hall Green
Birmingham
B28 8AD

Phone 07977986910

Email info@sewauk.org

Website www.sewauk.org

Activities

Objects: THE RELIEF OF POVERTY AND THE ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE VICTIMS OF NATURAL OR MAN-MADE CATASTROPHES (INCLUDING FAMINE, PESTILENCE, EARTHQUAKE, VOLCANIC ERUPTION, TIDAL WAVE, WAR OR CIVIL DISTURBANCE) OR OF THE IMMEDIATE OR CONTINUING RESULT OF WANT OF NATURAL OR ARTIFICIAL RESOURCES OR THE MEANS TO DEVELOP THEM, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF FINANCIAL ASSISTANCE, FOOD, HEATING, CLOTHING, SHELTER, TRAINING AND EDUCATION AND BY UNDERTAKING OR ASSISTING IN WORK CALCULATED TO ACHIEVE THESE PURPOSES; AND IN DOING SO TO EDUCATE THE PUBLIC CONCERNING THE NATURE, CAUSES AND EFFECTS OF POVERTY, DISTRESS AND SUFFERING.

Activities: Committed to supporting projects that cater for People With Disabilities (PWDs) Following a disaster, establishing rehabilitation programmes by way of building infrastructure and services in the aftermath of such tragedies.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE WORLD
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£359,201	£441,622	-	-
2024-03-31	£892,433	£781,046	£2,110,377	0
2023-03-31	£1,174,820	£360,088	-	-
2022-03-31	£871,854	£736,125	£1,184,259	0
2021-03-31	£109,034	£149,985	-	-

Trustees

Name	Role	Appointed
DHIRAJLAL SHAH	Chair	
BHARAT VADUKUL		
DINA BHUDIA		2026-04-01
HARISHCHANDRA MAVJI BHUDIA		2024-04-01
KISHAN JITENDRA MEHTA		2026-04-01
NILESH SOLANKI		2024-04-01
Narendra Shah		2013-05-18

SEWA INTERNATIONAL

England & Wales - Charity number 1135425

Accounts

COMPANY REGISTRATION NUMBER: 6976220
CHARITY REGISTRATION NUMBER: 1135425

Sewa International
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Sewa International
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Sewa International
Charity registration number	1135425
Company registration number	6976220
Principal office and registered office	1100 Stratford Road Hall Green Birmingham B28 8AD

The trustees

Mr Dhirajlal Shah
Mr Bharat J Vadukul
Mr Dhirajlal D Shah
Mr Natwarlal S Faldu
Mr Narendra Shah

Independent examiner	Chirag Sirish Malde FCCA 99 Kenton Road Kenton Harrow Middlesex HA3 0AN
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Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Legal and administrative information

Sewa International (trading as Sewa UK) is a charitable company, limited by guarantee, formed on 29 July 2009, and is governed by its memorandum and articles of association. The company began its activities on 1 April 2010, with a receipt of funds from Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309). Sewa International prior to 1 April 2010 had been a service project of HSS. The Trustees are responsible for establishing the charity's strategic direction and are legally accountable for the overall governance, management and administration of the organization.

Trustees and key roles

Our trustees are responsible for setting the strategy, and are responsible in law for the running of Sewa UK. All the trustees served for the whole year. Our trustees are unpaid.

Dharaj M Shah - Chairperson
Bharat Vadukul - Secretary
Narendra Shah - Financial Controller
Dhirajlal Debar Shah
Natwarlal Sanghji Faldu
Nilesh Solanki (appointed 1 April 2024)
Harishchandra Mavji Bhudia (appointed 1 April 2024)
Dipti Madhapari - Treasurer

All trustees serve in a voluntary capacity without receiving any remuneration. I would like to thank my fellow trustees in helping me with running and providing valuable guidance to the charity

New Trustees are appointed by invitation in accordance with the charity's governing document. During the year, the following Trustees were appointed with effect from 1 April 2024:

- Nilesh Solanki
- Harishchandra Mavji Bhudia

New Trustees are provided with an induction covering the charity's aims, governance responsibilities, financial position and key policies.

Relations with other charities

The charity seeks to work in co-operation with other Hindu and non-Hindu organisations and charities in the UK and abroad. The trustee Dhirajlal Debar Shah is a member of the executive committee of Hindu Swayamsevak Sangh UK, which is the sole member of the charity.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Charitable objects

The charity's principal objectives are:

- To relieve suffering through long-term rehabilitation programs following disasters and calamities
- To support and empower projects for people with disabilities

These objectives are delivered through a primary focus on:

- Health and wellbeing
- Education
- Mother and child empowerment

Public benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims, activities and future planning. The activities and outcomes described in this report demonstrate the charity's ongoing commitment to delivering measurable and meaningful public benefit.

HEALTH AND WELLBEING

Medics4sewa

The Medics4Sewa program delivers critical medical care in rural and underprivileged communities. During the year, Sewa UK continued to collaborate with UK-based and overseas medical professionals to support cleft and palate surgeries and treatment for burn injuries, improving quality of life and long-term health outcomes for vulnerable individuals.

Support for cochlear implants

Sewa UK provided essential funding for cochlear implants for children with progressive hearing loss who were ineligible for government support. These life-changing interventions enable children to access mainstream education, improve communication abilities and achieve enhanced future employment prospects.

EDUCATION AND EMPOWERMENT

Dheemahi - Madurai, Tamil Nadu

Construction of the Dheemahi Centre, supported by Sewa UK, was nearing completion at the end of the financial year. Dheemahi is an initiative led by mothers of children with autism, Down's syndrome and intellectual disabilities.

The centre will provide:

- Vocational training
- Residential accommodation
- Life skills development
- Healthcare and wellbeing support

The overall aim is to enable individuals to live with dignity, independence and improved quality of life.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Knowledge on Wheels (Mobile Science Lab) - Assam

Sewa UK sponsored two mobile science laboratories in the Majuli and Udalgiri districts of Assam. These facilities provide hands-on science education to school children through the use of laptops and a wide range of scientific equipment, including microscopes, telescopes, robotics kits, optics tools and educational films. The program promotes practical learning, strengthens understanding of scientific principles and increases engagement in STEM (Science, Technology, Engineering, and Mathematics) subjects.

Samadrushti - Kozhikode, Kerala

Samadrushti is a skill development and therapy centre supporting visually impaired and differently abled individuals. Its objectives include:

- Skills training (including umbrellas, incense sticks, mats, paper products and food processing)
- Temporary accommodation, food and medical support for trainees
- Fully accessible and inclusive facilities

The centre is expected to become operational in 2026.

OTHER SUPPORTED PROJECTS

EKVIRA / PRANAV - Akola, Maharashtra

Sewa UK has committed funding for the purchase of land and the construction of an Early Intervention Centre and Oral Special School for hearing-impaired children. This facility will expand capacity and improve access to specialised education and therapy, supporting inclusion and long-term independence.

Samatol - Mumbai

Sewa UK supports Samatol Foundation in its work to rescue, rehabilitate and reintegrate runaway and trafficked children found at railway stations in Mumbai. This work safeguards children from exploitation, substance dependency, abuse and human trafficking.

Anandalaya Bhavan - Assam

Sewa UK supported the construction of additional dormitories within the Anandalaya Centre, in partnership with Vivekananda Kendra. The centre includes:

- A girls' hostel
- A dispensary
- Skill development facilities
- Library and reading rooms
- Cultural and leadership exhibition spaces
- Auditorium and conference facilities

The project strengthens access to education, promotes leadership development and builds confidence among young people from tea-garden communities.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Nepal Vehicle Project

Sewa UK supported Sewa Nepal in acquiring a vehicle to improve the delivery of services to vulnerable children across 11 operational areas. The vehicle enhances outreach capabilities, logistics coordination and access to remote communities.

DREAM Project - Tribal Girls' Education (Rajasthan)

Sewa UK continued to support girls from low-income families in the Meena tribal belt of Rajasthan to attain an education. The support covers the total cost of education of these girls which includes fees for education, books, uniforms and essential educational materials. The project addresses systemic barriers to education and creates improved long-term opportunities for personal, social and economic development.

FUNDRAISING ACTIVITIES

Adventure4Sewa (A4S)

The charity's flagship fundraising initiative included:

- The 3 Peaks Challenge
- Ben Nevis climb
- Cycle 4 Sewa
- London Marathon

These activities raised both funds and awareness for the charity's work.

General fundraising

Increased engagement from supporters during the year led to a greater number of organised events and community-led initiatives, contributing to enhanced income generation and improved sustainability.

YOUTH ENGAGEMENT

Youth4Sewa (Y4S)

Three young participants travelled to India to visit and engage with supported projects. This experience strengthened their understanding of the charity's impact and inspired continued youth involvement. A new cohort has since been formed, bringing fresh perspectives, ideas and long-term leadership potential to the organization.

Charity Shops

The charity's two retail shops continue to provide a consistent and reliable source of income while maintaining a strong visible presence within the community.

Thank you

The trustees would like to thank members of the public who support Sewa UK without whom none of what we do would be possible

Please visit our website Sewauk.org or contact us directly with any queries or for more information.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

FINANCIAL REVIEW

Going concern

The Trustees have reviewed the charity's financial position and are satisfied that there are no material uncertainties that may cast significant doubt on Sewa UK's ability to continue as a going concern.

Principal funding sources

The main sources of income during the year were:

- Adventure4Sewa events
- General fundraising activities
- Charity shop income

Reserves policy

The charity maintains a reserves balance of £500,000. The Trustees regularly review this level to ensure that it is sufficient to meet ongoing operational needs, future commitments and unforeseen circumstances.

Investment policy

The charity's investment policy is reviewed periodically by the Trustees for suitability.

VOLUNTEERS AND STAFF

Volunteers

Over 40 volunteers supported the charity during the year across fundraising, administration and retail operations. The estimated annual in-kind value of this contribution is £233,512. The Trustees recognize and greatly value the commitment and dedication of all volunteers.

The trustees are also mindful that over the coming years the charity needs to attract more volunteers as some of the present team may not be able to support due to illness or other reasons.

Staff

The Trustees acknowledge with sincere appreciation the dedication and professionalism of all staff in delivering the charity's operational objectives and supporting its long-term mission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 24 December 2025 and signed on behalf of the board of trustees by:



Bharat J. Vadukul
General Secretary

Sewa International
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Sewa International
Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Sewa International ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

CSMaide

Chirag Srish Maide (Dec 30, 2025 9:02am)
Chirag Srish Maide FCCA
Independent Examiner

99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN
24 December 2025

Sewa International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2025

		2025		2024
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	243,483	243,483	783,838
Other trading activities	6	77,086	77,086	73,540
Investment income	7	38,632	38,632	35,055
Total income		<u>359,201</u>	<u>359,201</u>	<u>892,433</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	18,170	18,170	85,710
Expenditure on charitable activities	9,10	423,452	423,452	695,336
Total expenditure		<u>441,622</u>	<u>441,622</u>	<u>781,046</u>
Net (expenditure)/income and net movement in funds		<u>(82,421)</u>	<u>(82,421)</u>	<u>111,387</u>
Reconciliation of funds				
Total funds brought forward		2,110,377	2,110,377	1,998,990
Total funds carried forward		<u>2,027,956</u>	<u>2,027,956</u>	<u>2,110,377</u>

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

The notes on pages 11 to 17 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	16		1,342	1,066
Current assets				
Debtors	17	80,468		18,191
Cash at bank and in hand		1,956,647		2,110,461
		<u>2,037,115</u>		<u>2,128,652</u>
Creditors: amounts falling due within one year	18	<u>10,501</u>		<u>19,341</u>
Net current assets			2,026,614	2,109,311
Total assets less current liabilities			2,027,956	2,110,377
Net assets			<u>2,027,956</u>	<u>2,110,377</u>
Funds of the charity				
Unrestricted funds			2,027,956	2,110,377
Total charity funds	19		<u>2,027,956</u>	<u>2,110,377</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 December 2025, and are signed on behalf of the board by:



Bharat Vadukul (Dec 29, 2025, 8:39pm)
Bharat J Vadukul
 General Secretary



Narendra Shah (Dec 29, 2025, 9:14pm)
Narendra Shah
 National Treasurer

The notes on pages 11 to 17 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1100 Stratford Road, Hall Green, Birmingham, B28 8AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Sewa International

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised on the accrual basis in the period in which the charity incurs an obligation, and are categorised between restricted and unrestricted funds as appropriate

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Sewa International

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Sewa International is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £1

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
General donations	142,623	142,623	158,575	158,575
Adventure4Sewa	100,860	100,860	80,902	80,902
Fundraised donations - Rickshaw run	–	–	544,361	544,361
	<u>243,483</u>	<u>243,483</u>	<u>783,838</u>	<u>783,838</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop income	<u>77,086</u>	<u>77,086</u>	<u>73,540</u>	<u>73,540</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	<u>38,632</u>	<u>38,632</u>	<u>35,055</u>	<u>35,055</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	<u>18,170</u>	<u>18,170</u>	<u>85,710</u>	<u>85,710</u>

Sewa International

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising for charitable causes	22,744	–	22,744
Charitable giving	377,768	–	377,768
Support costs	22,940	–	22,940
	<u>423,452</u>	<u>–</u>	<u>423,452</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising for charitable causes	33,461	–	33,461
Charitable giving	118,110	522,055	640,165
Support costs	21,710	–	21,710
	<u>173,281</u>	<u>522,055</u>	<u>695,336</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Fundraising for charitable causes	22,744	–	22,744	33,461
Charitable giving	377,768	–	377,768	640,165
Governance costs	–	22,940	22,940	21,710
	<u>400,512</u>	<u>22,940</u>	<u>423,452</u>	<u>695,336</u>

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Premises	15,080	15,080	10,925
Communications and IT	5,526	5,526	–
Finance costs	457	457	1,415
Governance costs	1,877	1,877	9,371
	<u>22,940</u>	<u>22,940</u>	<u>21,711</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	372	355

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

13. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	2,520

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Employees

The charity has no paid staff.

16. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2024	1,421	1,421
Additions	648	648
At 31 March 2025	2,069	2,069
Depreciation		
At 1 April 2024	355	355
Charge for the year	372	372
At 31 March 2025	727	727
Carrying amount		
At 31 March 2025	1,342	1,342
At 31 March 2024	1,066	1,066

17. Debtors

	2025	2024
	£	£
Prepayments and accrued income	9,600	2,003
Other debtors	70,868	16,188
	80,468	18,191

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Payments received on account	8,001	15,741
Accruals and deferred income	2,500	3,600
	10,501	19,341

Sewa International

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Sewa International Unrestricted Fund	2,110,377	359,201	(441,622)	–	<u>2,027,956</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Sewa International Unrestricted Fund	1,998,990	892,433	(258,991)	(522,055)	<u>2,110,377</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,342	1,342
Current assets	2,037,115	2,037,115
Creditors less than 1 year	(10,501)	(10,501)
Net assets	<u>2,027,956</u>	<u>2,027,956</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,066	1,066
Current assets	2,128,652	2,128,652
Creditors less than 1 year	(19,341)	(19,341)
Net assets	<u>2,110,377</u>	<u>2,110,377</u>

21. Related parties

Included in note 10 to the accounts, premise costs includes an amount of £5,000 (2024: £6,500) that was paid to Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309), for the rent of a shop in Birmingham where donated goods are sold. HSS is the sole member of Sewa International a company limited by guarantee.

Sewa International
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

Sewa International
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
General donations	142,623	158,575
Adventure4Sewa	100,860	80,902
Fundraised donations - Rickshaw run	–	544,361
	<u>243,483</u>	<u>783,838</u>
Other trading activities		
Shop income	77,086	73,540
Investment income		
Bank interest received	38,632	35,055
Total income	<u>359,201</u>	<u>892,433</u>
Expenditure		
Costs of raising donations and legacies		
Rickshaw run costs	–	56,953
Other fundraising event costs	18,170	28,757
	<u>18,170</u>	<u>85,710</u>
Expenditure on charitable activities		
Other post-retirement benefits	–	406
Rent	5,000	6,500
Rates and water	356	731
Light and heat	4,987	1,218
Repairs and maintenance	1,330	293
Insurance	2,209	2,000
Other establishment	1,197	183
Motor vehicle expenses	9,014	16,810
Legal and professional fees	–	7,200
Telephone	371	187
Other office costs	1,135	927
Depreciation	372	355
Other interest payable and similar charges	–	1,414
Donations	383,751	640,315
Platform and Giving fees	5,961	9,497
Website maintenance fees	3,927	2,132
Printing, postage, and stationery	3,842	5,168
	<u>423,452</u>	<u>695,336</u>
Total expenditure	<u>441,622</u>	<u>781,046</u>

Sewa International
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2025

	2025 £	2024 £
Net (expenditure)/income	<u>(82,421)</u>	<u>111,387</u>



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SEWA INTERNATIONAL

England & Wales - Charity number 1135425

Accounts

COMPANY REGISTRATION NUMBER: 6976220
CHARITY REGISTRATION NUMBER: 1135425

Sewa International
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Sewa International
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Sewa International
Charity registration number	1135425
Company registration number	6976220
Principal office and registered office	1100 Stratford Road Hall Green Birmingham B28 8AD
The trustees	Mr Dhirajlal Shah Mr Bharat J Vadukul Mr Dhirajlal D Shah Mr Natwarlal S Faldu Mr Narendra Shah
Independent examiner	Chirag Sirish Malde FCCA 99 Kenton Road Kenton Harrow Middlesex HA3 0AN

Sewa International
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Legal and administrative information

Sewa International (trading as Sewa UK) is a charitable company, limited by guarantee, formed on 29 July 2009, and is governed by its memorandum and articles. The company began its activities on 1 April 2010, with a receipt of funds from Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309). Sewa International prior to 1 April 2010 had been a service project of HSS.

Trustees

Our trustees are responsible for setting the strategy, and are responsible in law for the running of Sewa UK. All the trustees served for the whole year. Our trustees are unpaid.

There were no changes to the trustees during the year. Sewa UK appoint new trustees by invitation only.

Dhirajlal Shah - National Chairman
Bharat Jivan Vadukul - General Secretary
Narendra Shah - National Treasurer
Dhirajlal D Shah - Director/Trustee
Natu Sanghji Faldu - Director/Trustee
Nilesh Solanki - Trustee (appointed 1 April 2024)
Harish Bhudia – Trustee (appointed 1 April 2024)

I would like to thank my fellow trustees in helping me with running and providing valuable guidance to the charity

Relations with other charities

The charity seeks to work in co-operation with other Hindu and non-Hindu organisations and charities in the UK and abroad. The trustees Dhirajlal Shah and Dhirajlal D Shah are both members of the executive committee of Hindu Swayamsevak Sangh UK, which is the sole member of the charity.

Management Committee

The trustees continue to bring more members to be committee members in order to help and assist in managing the ever-increasing workload of the charity. Over the last year Sewa UK has increased its working committee. This allows us to manage the various aspects of the charity with greater scrutiny and care. Sewa UK is aware that the trust board and the management committee does not have female representation. The trustees are actively looking to address this situation at the earliest.

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

Structure, governance and management *(continued)*

Activity Report

The Executive Committee has given careful consideration to guidance published by the Charity Commission on public benefit, when reviewing their aims and objectives and in planning activities.

Sewa UK presents its activity report of the charity for the year ended 31st March 2024.

Sewa UK is a charity registered with the Charity Commission of UK under registration 1135425 and is a company registered in England and Wales (No.: 6976220) and is limited by guarantee.

Mission Statement / Objectives

- To relieve suffering establishing rehabilitation programmes following disasters and calamities.
- To empower projects that caters to the needs of those with disabilities
- The overall scope of work caters to the following needs.
- Health and well-being / * Education / * Mother and child empowerment

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Medics4sewa

A team of medical professionals led by Claudia Malic from Canada and doctors from the UK conducted a medical camp in November 2023 in Chitrakoot, Madhya Pradesh State, India to correct Cleft lip, cleft palate and burns injuries. The camp was entirely free of cost to the patient.

The need is so great and the number of people who applied for treatment far exceeded our expectation. The team were saddened that they could not provide treatment to all and have vowed to return to continue to conduct such camps. A number of potential patients were unfit for surgery, highlighting the fact that malnutrition and unhealthy practices is still a problem that needs to be dealt with in the rural communities. Sewa UK have a long term plan as part of the Medics4sewa program to address this issue.

The demand from rural and underprivileged communities for such intervention is so huge and to meet this demand Sewa UK are actively looking to expand the Medics4sewa program to other parts of India and we hope to be able to report progress on this in the very near future.

New Dental Unit in Chitrakoot - Madya Pardesh

In December 2023, the new Dental unit that is the "engine" for the Medics4sewa Program was inaugurated as the "flagoff" event for the Rickshaw Run 2023 (RR23) fundraiser event. The 108 participants were very impressed with the state of the art facilities that they helped to build. They also had a chance to engage with some of the patients and their families that Claudia and her team had operated on just a month before during the medical camp as reported above. The new dental unit attracts people from far and wide. Not only does it offer regular dental services but also it is a center where complex surgeries on the mouth are carried out such as jaw restructuring following an accident. Sewa UK are thankful to the participants and the many supporters, both corporate and individuals who made it possible for us to build such a facility with all the latest state of the art equipment.

Dheemahi - Madurai Tamil Nadu

In the year all the necessary planning permissions and approvals were finally received by the team at Dheemahi and so finally the construction of the new centre supported by Sewa UK could start. Dheemahi provides much needed support for the benefit of Autistic and other intellectually challenged individuals (adults) with particular focus on training them in a suitable vocation and providing them with a residential facility. The team at Dheemahi is made up of parents, professionals, lifetime workers and college students, all of whom are volunteers.

Currently, the project functions from rented premises for day scholars only. With the opening of the new building that is being supported by Sewa UK and other donors they will be able to expand their services to residential beneficiaries and so further expand the work that they do. The land (Just over 1 acre) was donated to the team in recognition of the good work that is carried out by the team at Dheemahi.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Knowledge on Wheels Maharashtra

The Knowledge on Wheels (KoW) project brings science and education to underprivileged schools and communities.

The lack of science laboratories and e-learning facilities in rural schools limits access to quality education for underprivileged students. Unless students get involved in the learning process and see great concepts working through models or experiments being enacted they do not develop an appetite for knowledge. The concept of knowledge on wheels emphasises conversion of the information from textbooks into applicable knowledge.

Sewa UK sponsored one such MOBILE laboratory catering to the educational needs of the underserved children in Palghar district of Maharashtra, India in the year Sewa UK believes this to be an excellent way of providing underprivileged children with opportunities to learn and are exploring ways in which we can expand the KoW program across many more areas across India and other parts of the world.

Skill Development Center at Bidur, Nuwakot NEPAL

Empowering youths of Nepal, plays a very important roles in social change through educating youth, social inclusion, and promotion of living condition. These pressing issues led Sewa International Nepal and UK to search for more effective ways of supporting children and youth and achieving development goals on education and skill development. The Skill Development Center supported by Sewa UK, currently has ten students who are receiving computer education in this center. Sewa UK provided financial support for computers and other equipment for this center in 2022. The center was being operated from a rented house. The team in Nepal approached sewa UK for funds to house the center in the Hostel building previously supported by sewa UK ("Aamako Maya HOSTEL- Nawakot) Sewa UK agreed to provide to his request for the construction of one additional floor which will allow the team to provide computer skills to many more children from Nawakot and the surrounding areas.

Support for Cochlear Implants

Sewa UK provided funds to help 2 bright girls receive Cochlear implants in the year.

The 2 girls were attending the Cochlea Pune Project for hearing and speech rehabilitation since their early childhood. They were managing well with hearing aids until recently. Hearing loss is progressive in nature, and as a result of this, no hearing aid was beneficial to them recently.

Both the girls were past the stipulated age limit for government assistance and to compound the problem their respective families are from lower socio-economic strata, and it was beyond their means to pay for Cochlear Implant surgery.

Both the girls being smart and very intelligent have great prospects ahead of them if they received timely help at this critical situation in getting cochlear implants Sewa UK considered the merit of the request and agreed to support both the girls. We are pleased to report that both girls successfully had their Implant surgeries and are doing very well. One girl has become an engineer and is now in employment and supporting her family, whilst the other girl is under pursuing her education in the field of Commerce.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Suriname School Packages Project 2023

Education forms the cornerstone of a prosperous future. The School Packages Project is a flagship project of Sewa International Suriname in supporting vulnerable communities. In the year, Sewa UK supported 500 school packages to primary school students from disadvantaged households both within and beyond the urban center of Paramaribo - Suriname.

Each school package contained notebooks, a box of colored pencils, a case, pencils, notepad, homework booklet, drawing notebook, sharpeners, eraser, pens blue, black, and red and a ruler. Sewa UK's support helped to alleviate a portion of the financial burden borne by parents and guardians of less privileged families, fostering a conducive environment for children to remain motivated and engaged in their educational pursuits.

Navchetan Andhjan Mandal - Support classrooms in a school in Madapur

Bhuj Sewa UK supported the Navchetan Andhjan Mandal in Bhuj - a project that caters to the disabled community. The funds were used to: 1. Provide Tube well with Overhead Tank & Motor 2. Build a study room

This support by Sewa UK allows us to build closer relations with an organization that caters to the needs of those with disabilities which is one stream of activity for Sewa UK.

Our Service projects

Y4S (Youth 4 SEWA)

The Y4S program saw a return to interns spending time at our projects in India. A new cohort of people have joined the team and are exploring new ideas for the future. 3 youths travelled to India to understand and visit some of our supported projects in the year. The team has put together a new plan and are actively promoting the project once again as well as building a new team to take the Y4S project forward.

Adventure4sewa A4S incorporating Charity Through Adventure

Under A4S all our activity-based programs are held. These programs are a main source of funds for charity. Some of the activities that fall under A4S are

- The 3 peaks challenge which this year attracted unprecedented numbers of people
- The Ben Nevis Climb
- Cycle 4 Sewa
- London Marathon

The trustees of Sewa UK acknowledge the tremendous efforts made by so many people doing adventurous activities whilst at the same time raising awareness of the charity.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

General Fund raising

The fund-raising activities in the year continued to see new levels of engagement by people from all walks of life. There was a significant growth in the number of events and activities that people undertook to raise funds for Sewa UK. The most prominent of these in 2023 was the Rickshaw Run event which attracted a lot of interest and acted as a great promotion vehicle for the charity

All fund-raising activities allow Sewa UK to continue to support our chosen projects and at the same time we can confidently consider requests from the many more projects so that together we can make a difference to those that are in greatest need.

The Trustees would like to thank the team heads and very many volunteers who put many hours in planning and executing these activities.

Charity Shops

Our 2 Charity shops continued to operate throughout the year.

The volunteers in the 2 shops contribute their valuable time to make sure that the shops are operational throughout the year. Their dedication to the charity is highly commendable.

The Trustees are incredibly grateful to the more than 40 volunteers

The in-kind value of our volunteers

Is estimated to be £228,000 per annum.

The trustees would like to acknowledge the immense contribution our volunteers, supporters and well-wishers make to the organization.

Achievements and performance

Thank you

The trustees would like to thank members of the public who support Sewa UK without whom none of what we do would be possible

Please visit our website Sewauk.org or contact us directly with any queries or for more information.

Financial review

The net funds in the year from donations, the shop, and other resources are £892,433.

Funds raised from the shop and tin collections are used for operational expenses primarily.

Total restricted funds at the year-end are £nil.

Sewa UK continues to explore ways of improving donations it receives. The projects team have also taken on the task of increasing the presence of Sewa UK and to increase donations for both the projects and the charity.

The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

Sewa International
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

Investment policy

The charity sometimes needs to react quickly to certain situations. The trustees have deemed it necessary to maintain a sum of £500,000 for any such eventuality in the short term and £1m in the longer term. The charity continues to work towards this target.

Currently, all funds are held in UK bank accounts. The trustees are seeking to place funds into avenues where the charity can attract a better return and so maximise the investment.

Reserves policy

The charity has unrestricted funds of £2,110,377. These funds are to be used for emergencies, operational overheads, urgent repairs, visits to projects, and continue to support existing and new projects.

All restricted funds are not included in this as they are for specific programs.

All financial policies are reviewed annually.

Risk management

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation.

The following are risks that may have a significant effect:

- Operational performance,
- Financial sustainability,
- Achievement of our aims and objectives.
- Meeting the expectations of our beneficiaries or supporters

The trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

The trustees review constantly the advice guidance and recommendations from the Charity Commission of England and Wales

In the interest of transparency and accountability to our donors we publish our annual report and accounts on the website. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Sewa UK would like to thank all the members of staff for their significant contribution in delivering and implementing SEWA UK's strategic and operational plans.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

The trustees' annual report was approved on 30 November 2024 and signed on behalf of the board of trustees by:



Dhirajlal Shah
National Chairman

Sewa International
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Sewa International
Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Sewa International ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Chirag Sirish Malde FCCA
Independent Examiner

99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Sewa International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

		2024	2023
	Note	Unrestricted funds £	Restricted funds £
		£	£
Income and endowments			
Donations and legacies	5	857,378	–
Investment income	6	35,055	–
Total income		<u>892,433</u>	<u>–</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	85,710	–
Expenditure on charitable activities	8,9	173,281	522,055
Total expenditure		<u>258,991</u>	<u>522,055</u>
Net income		<u>633,442</u>	<u>(522,055)</u>
Transfers between funds		(522,055)	522,055
Net movement in funds		<u>111,387</u>	<u>–</u>
Reconciliation of funds			
Total funds brought forward		1,998,990	–
Total funds carried forward		<u>2,110,377</u>	<u>–</u>
			<u>1,174,820</u>
			<u>7,290</u>
			<u>1,167,530</u>
			<u>29,451</u>
			<u>330,637</u>
			<u>360,088</u>
			<u>814,732</u>
			<u>1,184,258</u>
			<u>1,998,990</u>

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

The notes on pages 14 to 21 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	1,066	–
Current assets			
Debtors	16	18,191	2,082
Cash at bank and in hand		<u>2,110,461</u>	<u>1,999,308</u>
		<u>2,128,652</u>	<u>2,001,390</u>
Creditors: amounts falling due within one year	17	<u>19,341</u>	<u>2,400</u>
Net current assets		<u>2,109,311</u>	<u>1,998,990</u>
Total assets less current liabilities		<u>2,110,377</u>	<u>1,998,990</u>
Net assets		<u>2,110,377</u>	<u>1,998,990</u>
Funds of the charity			
Unrestricted funds		<u>2,110,377</u>	<u>1,998,990</u>
Total charity funds	18	<u>2,110,377</u>	<u>1,998,990</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 November 2024, and are signed on behalf of the board by:



Bharat J Vadukul
General Secretary



Narendra Shah
National Treasurer

The notes on pages 14 to 21 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	111,387	814,732
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	355	–
Dividends, interest and rents from investments	(35,055)	(7,290)
Interest payable and similar charges	1,414	1,079
Accrued expenses	1,279	2,917
<i>Changes in:</i>		
Trade and other debtors	(16,188)	–
Cash generated from operations	<u>63,192</u>	<u>811,438</u>
Interest paid	(1,414)	(1,079)
Net cash from operating activities	<u>61,778</u>	<u>810,359</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	35,055	7,290
Purchase of tangible assets	(1,421)	–
Net cash from investing activities	<u>33,634</u>	<u>7,290</u>
Cash flows from financing activities		
Proceeds from borrowings	15,741	–
Net cash from financing activities	<u>15,741</u>	<u>–</u>
Net increase in cash and cash equivalents	111,153	817,649
Cash and cash equivalents at beginning of year	1,999,308	1,181,659
Cash and cash equivalents at end of year	<u>2,110,461</u>	<u>1,999,308</u>

The notes on pages 14 to 21 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1100 Stratford Road, Hall Green, Birmingham, B28 8AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised on the accrual basis in the period in which the charity incurs an obligation, and are categorised between restricted and unrestricted funds as appropriate

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 25% straight line

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Sewa International is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
General donations	223,093	223,093	1,167,530	1,167,530
Fundraised donations - Rickshaw run	634,285	634,285	–	–
	<u>857,378</u>	<u>857,378</u>	<u>1,167,530</u>	<u>1,167,530</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest received	35,055	35,055	7,290	7,290

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	85,710	85,710	29,451	29,451

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising for charitable causes	33,461	–	33,461
Charitable giving	118,110	522,055	640,165
Support costs	21,710	–	21,710
	<u>173,281</u>	<u>522,055</u>	<u>695,336</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising for charitable causes	8,164	–	8,164
Charitable giving	288,522	15,758	304,280
Support costs	18,193	–	18,193
	<u>314,879</u>	<u>15,758</u>	<u>330,637</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Fundraising for charitable causes	33,461	–	33,461	8,164
Charitable giving	640,165	–	640,165	304,280
Governance costs	–	21,710	21,710	18,193
	<u>673,626</u>	<u>21,710</u>	<u>695,336</u>	<u>330,637</u>

10. Analysis of support costs

	Analysis of support costs		Total 2024	Total 2023
	activity £		£	£
Premises	10,925		10,925	8,842
Finance costs	1,415		1,415	1,079
Governance costs	9,371		9,371	8,272
	<u>21,711</u>		<u>21,711</u>	<u>18,193</u>

11. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>355</u>	<u>–</u>

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,520</u>	<u>2,400</u>

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Employees

The charity has no paid staff.

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2023	—	—
Additions	1,421	1,421
At 31 March 2024	<u>1,421</u>	<u>1,421</u>
Depreciation		
At 1 April 2023	—	—
Charge for the year	355	355
At 31 March 2024	<u>355</u>	<u>355</u>
Carrying amount		
At 31 March 2024	<u>1,066</u>	<u>1,066</u>
At 31 March 2023	<u>—</u>	<u>—</u>

16. Debtors

	2024	2023
	£	£
Prepayments and accrued income	2,003	2,082
Other debtors	16,188	—
	<u>18,191</u>	<u>2,082</u>

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	15,741	–
Accruals and deferred income	3,600	2,400
	<u>19,341</u>	<u>2,400</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	Transfers £	At 31 March 2024
Sewa International Unrestricted Fund	1,998,990	892,433	(258,991)	(522,055)	2,110,377

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023
Sewa International Unrestricted Fund	1,010,534	1,174,820	(344,330)	157,966	1,998,990

Restricted funds

	At 1 April 2023	Income £	Expenditure £	Transfers £	At 31 March 2024
Sewa Projects	–	–	(522,055)	522,055	–
Sewa Disaster Fund	–	–	–	–	–
Sewa Special Fund	–	–	–	–	–
	<u>–</u>	<u>–</u>	<u>(522,055)</u>	<u>522,055</u>	<u>–</u>

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023
Sewa Projects	–	–	–	–	–
Sewa Disaster Fund	1,130	–	(1,130)	–	–
Sewa Special Fund	172,594	–	(14,628)	(157,966)	–
	<u>173,724</u>	<u>–</u>	<u>(15,758)</u>	<u>(157,966)</u>	<u>–</u>

Sewa Projects (Education aid) raises and spends income for the education and training of disadvantaged children in India. Sewa international restricted funds are monies raised for development projects in Kenya and India from sponsored activities. Disaster funds are monies raised and spent to provide immediate relief and assistance after natural disasters.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	1,066	1,066
Current assets	2,128,652	2,128,652
Creditors less than 1 year	(19,341)	(19,341)
Net assets	<u>2,110,377</u>	<u>2,110,377</u>
	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	–	–
Current assets	2,001,390	2,001,390
Creditors less than 1 year	(2,400)	(2,400)
Net assets	<u>1,998,990</u>	<u>1,998,990</u>

20. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	1,999,308	111,153	2,110,461
Debt due within one year	–	(15,741)	(15,741)
	<u>1,999,308</u>	<u>95,412</u>	<u>2,094,720</u>

21. Related parties

Included in note 10 to the accounts, premise costs includes an amount of £5,000 (2023: £5,000) that was paid to Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309), for the rent of a shop in Birmingham where donated goods are sold. HSS is the sole member of Sewa International a company limited by guarantee.

Sewa International
Company Limited by Guarantee
Management Information
Year ended 31 March 2024

The following pages do not form part of the financial statements.

Sewa International
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
General donations	223,093	1,167,530
Fundraised donations - Rickshaw run	<u>634,285</u>	<u>—</u>
	<u>857,378</u>	<u>1,167,530</u>
Investment income		
Bank interest received	<u>35,055</u>	<u>7,290</u>
Total income	<u>892,433</u>	<u>1,174,820</u>
Expenditure		
Costs of raising donations and legacies		
Other office costs	—	29,451
Rickshaw run costs	56,953	—
Other fundraising event costs	<u>28,757</u>	<u>—</u>
	<u>85,710</u>	<u>29,451</u>
Expenditure on charitable activities		
Other post-retirement benefits	406	—
Rent	6,500	—
Rates and water	731	—
Light and heat	1,218	—
Repairs and maintenance	293	—
Insurance	2,000	—
Other establishment	183	8,842
Travelling and subsistence expenses	16,810	7,513
Legal and professional fees	7,200	2,400
Telephone	187	—
Other office costs	927	—
Depreciation	355	—
Other interest payable and similar charges	1,414	1,079
Donations	640,315	310,152
Platform and Giving fees	9,497	—
Website maintenance fees	2,132	—
Printing, postage, and stationery	<u>5,168</u>	<u>651</u>
	<u>695,336</u>	<u>330,637</u>
Total expenditure	<u>781,046</u>	<u>360,088</u>
Net income	<u>111,387</u>	<u>814,732</u>

SEWA INTERNATIONAL

England & Wales - Charity number 1135425

Accounts

COMPANY REGISTRATION NUMBER: 6976220
CHARITY REGISTRATION NUMBER: 1135425

Sewa International
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Sewa International
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Sewa International
Charity registration number	1135425
Company registration number	6976220
Principal office and registered office	1100 Stratford Road Hall Green Birmingham B28 8AD

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Structure, governance and management

Legal and administrative information

Sewa International (trading as Sewa UK) is a charitable company, limited by guarantee, formed on 29 July 2009, and is governed by its memorandum and articles. The company began its activities on 1 April 2010, with a receipt of funds from Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309). Sewa International prior to 1 April 2010 had been a service project of HSS.

Trustees

Our trustees are responsible for setting the strategy and are responsible in law for the running of Sewa UK. All the trustees served for the whole year. Our trustees are unpaid. There were no changes to the trustees during the year. Sewa UK appoint new trustees by invitation only.

Dhirajlal Shah - National Chairman
Bharat Jivan Vadukul - General Secretary
Narendra Shah - National Treasurer
Dhirajlal Depar Shah - Director/Trustee
Natwarlal Sanghji Faldu - Director/Trustee

I would like to thank my fellow trustees in helping me with running and providing valuable guidance to the charity.

Relations with other charities

The charity seeks to work in co-operation with other Hindu and non-Hindu organisations and charities in the UK and abroad. The trustees Dhirajlal Shah and Dhirajlal Depar Shah are both trustees of Hindu Swayamsevak Sangh UK, which is the sole member of the charity.

Management Committee

The trustees continue to bring more members to be committee members in order to help and assist in managing the ever-increasing workload of the charity. Over the last year Sewa UK has increased its working committee. This allows us to manage the various aspects of the charity with greater scrutiny and care.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Activity Report

The Executive Committee has given careful consideration to guidance published by the Charity Commission on public benefit, when reviewing their aims and objectives and in planning activities.

Sewa UK presents its activity report of the charity for the year ended 31st March 2023.

Sewa UK is a charity registered with the Charity Commission of UK under registration 1135425 and is a company registered in England and Wales (No.: 6976220) and is limited by guarantee.

Mission Statement / Objectives

- To relieve suffering establishing rehabilitation programmes following disasters and calamities.
- To support projects that caters to the needs of those with disabilities

The overall scope of work is:

- Healthcare
- Education
- Mother and child empowerment
- Sustainable communities

Objectives and activities

The Executive Committee has given careful consideration to guidance published by the Charity Commission on public benefit, when reviewing their aims and objectives and in planning activities.

The Covid India Appeal

During the year, the charity completed projects that were started as part of the India Covid Appeal - namely the oxygen generating plants in Latur in Maharashtra State and Chitrakoot in Madhya Pradesh State India.

The India Covid appeal was a tremendous success for Sewa UK and allowed the charity to connect with many people, organizations, and institutions further strengthening the support network that Sewa UK has.

Cochlea Pune

The completion of the project at Cochlea Pune was a great achievement. The inauguration of the project took place on July 2nd, 2022. Members from Sewa UK as well as participants from the Rickshaw Run 2019 event (which raised funds for the building of the center at Cochlea Pune) attended the inauguration. Sewa UK are delighted and privileged to have been involved with this project.

Nepal

The Chairperson and Secretary of Sewa UK attended the opening of the hostel at Dolkha, a project that was agreed upon following the earthquake in 2015. Due to political unrest, bureaucracy and general difficulties with labor and the unscrupulous desire to profit from prospective landowners, the project took longer than expected to complete.

The team also travelled to the Hostel at Nawakot and took the opportunity to visit the computer center cum skill center (the cost of computers was supported by Sewa UK). The Skill center was run out of rented premises. The team in Nepal explained that they would like house the skill center on the top floor of the hostel which will result in substantial savings as no rent will be paid and these funds could be used to better serve the children in the hostel. Sewa UK agreed to fund the completion of the top floor and assured the Nepal team that funds will be sent at the earliest.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

SAMADRUSTI

The vocational training center at Kozhikode Kerala for young adults with disabilities is a project that Sewa UK agreed to sponsor some time ago.

As at the end of the financial year the center at Kozhikode was still awaiting their FCRA (Foreign currency reserve account certificate) – a required status form the government of India to receive funds from out of the country. During the year Sewa UK advised the team at Kozhikode that we will look to repurpose the committed amount to another similar project with the proviso that if FCRA registration is received then Sewa UK will re assess the situation.

Medics4sewa

The MEDICS4SEWA project is gathering pace. Many medical professionals have registered to be associated with the project, these professionals are from the UK as well as across the world. During the year a medical camp was conducted in February 2023 attended by Dr Naresh Sharma (from UK) along with 2 medical doctors from India, and undertook a week long camp in Chitrakoot, which was a resounding success.

A further camp is planned for November 2023 when a team from Canada will travel to Chitrakoot to conduct Cleft Lip and Palate procedures as well as burns rehabilitation work. Sewa UK are extremely grateful to all medical professionals for coming forward for the noble cause.

New Dental Unit

The work on the refurbishment of the new dental unit at DRI started during the year. The completion is set for December 2023 to coincide with the start of Rickshaw Run 2023 from the facility at Chitrakoot.

Turkey Appeal

Sewa UK responded to the plight of the people of Turkey following the earthquake at the beginning of 2023. Apart from cash donations received, Sewa UK are grateful to The John Cotton group of Yorkshire for their very kind donation of sleeping bags, duvets, and pillows. Sewa UK worked closely with the Turkish Embassy (their Manchester office) to deliver these items in good time to those affected, as well as providing a cash donation to help in rebuilding the communities affected.

Ukraine

Sewa UK continued to work to support the people of Ukraine during the year. Cheniere Energy kindly donated furniture from their London office which was shipped to Ukraine for use in schools, community centers and other places for public use. Sewa UK continues to support the efforts of the team from Sewa International Europe in their work to support the people of Ukraine.

VETRI / Dheemahi

During the year Sewa UK agreed to support the building of phases 1 & 2 out of a proposed 3 phase project of A vocational & Educational Training and Research Centre for people who are affected by Autism and are intellectually affected at Madurai - Tamil Nadu. The work is planned to start shortly after completion of our due diligence and other formalities.

Rickshaw Run 2023

The planning for Rickshaw Run 2023 (RR23), an event to raise funds to support the renovation of the new Dental Unit at Chitrakoot has continued throughout the year. The RR events are extraordinary as they create many new ambassadors for the charity, the funds raised exceed the charities expectations and most importantly - brand awareness of the charity increases.

Bangladesh

Sewa UK supported the needs of the people of Bangladesh following the devastating floods there during the year. The funds released were used in providing much needed essential items to those communities affected.

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Y4S (Youth 4 SEWA)

As with the Covid years, interns of Y4S were unable to travel to India this year. The Interns spent time supporting projects in the UK. The Y4S team is reviewing the whole program and are exploring new ideas for the future. The Y4S program has proven to be inspiring for all those who have taken part in the past. Sewa UK looks forward to sending interns to overseas projects once again in the coming year.

Fund raising

The fund-raising activities in the year saw new levels of engagement by people from all walks of life. So many people did various events and activities raising funds Sewa UK.

These efforts allow Sewa UK to continue to support the projects that are ongoing as well as new projects in the future with confidence.

Some of these activities were

- The 3 peaks challenge
- Adventure activities organized by Charity Through Adventure (A service project of Sewa UK)
- Cycle 4 sewa
- London Marathon
- Nepal Base Camp
- Gangotri Trek
- Ultra Challenge

Not forgetting the many individual or group activities that were conducted up and down the country.

Our 2 Charity shops, fully run and managed by volunteers, continued to operate throughout the year. The Trustees and the management committee are incredibly grateful to the more than 40 volunteers who help manage the 2 shops – without whom, the shops could not operate.

The in-kind value of these volunteers is £228,000 per annum.

The trustees would like to acknowledge the immense contribution our volunteers, supporters and well-wishers make to the organization.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Global Sewa International Meeting

The global Sewa International Meeting was held in Mumbai in February 2023. The meeting allows for the exchange of ideas and an opportunity to discuss how to serve the need of those less privileged better. Three members of Sewa UK attended the meeting.

The work of Sewa UK continues to grow and the number of people who support us is also growing, respectively. We are truly humbled by this recognition. The Trustees and the committee members take encouragement from this and will endeavor to do excel in what the charity does for those that are less fortunate.

As Sewa UK looks to the future - the Trustees have started the process of bringing new members to the executive committee. These members will support the Trustees and the existing members in the day to day running of the organization and bring new skills and practices to the charity

The trustees welcome all new members and look forward to their contribution in growing the charity

Thank you

The trustees would like to thank members of the public who support Sewa UK and look forward to their continued support.

Please visit our website <https://sewauk.org> or contact us directly with any queries or for more information.

Trustees

Our trustees are responsible for setting the strategy and are responsible in law for the running of Sewa UK. All the trustees served for the entire year: Our trustees are unpaid.

Financial review

The net funds in the year from donations, the shop, and other resources are £1,174,820.

Funds raised from the shop and tin collections are used for operational expenses primarily.

Total restricted funds at the year-end are £157,966. This will be used as the programs continue.

Sewa UK continues to explore ways of improving donations it receives. The projects team have also taken on the task of increasing the presence of Sewa UK and to increase donations for both the projects and the charity.

The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

Investment policy

The charity sometimes needs to react quickly to certain situations. The trustees have deemed it necessary to maintain a sum of £500,000 for any such eventuality in the short term and £1m in the longer term. The charity continues to work towards this target.

Currently, all funds are held in UK bank accounts. The trustees are seeking to place funds into avenues where the charity can attract a better return and so maximise the investment.

Reserves policy

The charity has unrestricted funds of £1,998,990. These funds are to be used for emergencies,

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

operational overheads, urgent repairs, visits to projects, and continue to support existing and new projects.

All restricted funds are not included in this as they are for specific programs.

All financial policies are reviewed annually.

Risk management

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation.

The following are risks that may have a significant effect:

Operational performance,

Financial sustainability,

Achievement of our aims and objectives;

Meeting the expectations of our beneficiaries or supporters

The trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

The trustees review constantly the advice guidance and recommendations from the Charity Commission of England and Wales.

In the interest of transparency and accountability to our donors we publish our annual report and accounts on the website. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Sewa UK would like to thank all the members of staff for their significant contribution in delivering and implementing Sewa UK's strategic and operational plans.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28-12-2023 and signed on behalf of the board of trustees by:



Dhirajlal Shah
Trustee

Sewa International

Company Limited by Guarantee

Independent Auditor's Report to the Member of Sewa International

Year ended 31 March 2023

Opinion

We have audited the financial statements of Sewa International (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Sewa International

Company Limited by Guarantee

Independent Auditor's Report to the Member of Sewa International *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Sewa International
Company Limited by Guarantee

Independent Auditor's Report to the Member of Sewa International *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud

Based on our understanding of the Charity and industry we considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011, income and payroll taxes. The Charity is also subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law and certain aspects of relevant applicable legislation in the countries where the Charity operates.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of override of controls, and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates, particularly in impairment reviews.

Audit procedures performed by the audit team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by users outside their normal job role or with unusual descriptions, and significant transactions made outside the normal course of business;
- Challenging assumptions and judgements made by management in their critical accounting estimates, including vessel impairment reviews; and
- At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud

Owing to the inherent limitations in our audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Sewa International

Company Limited by Guarantee

Independent Auditor's Report to the Member of Sewa International *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's member, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's member those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's member as a body, for our audit work, for this report, or for the opinions we have formed.



Chirag Sirish Malde (FCCA) (Senior Statutory Auditor)

For and on behalf of
Malde & Co
Chartered Certified Accountants & statutory auditor
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

28 Dec 2023

Sewa International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

	Note	Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	1,167,530	–	1,167,530	871,663
Investment income	6	7,290	–	7,290	191
Total income		<u>1,174,820</u>	<u>–</u>	<u>1,174,820</u>	<u>871,854</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	29,451	–	29,451	22,593
Expenditure on charitable activities	8,9	314,879	15,758	330,637	713,532
Total expenditure		<u>344,330</u>	<u>15,758</u>	<u>360,088</u>	<u>736,125</u>
Net income and net movement in funds		<u>830,490</u>	<u>(15,758)</u>	<u>814,732</u>	<u>135,729</u>
Reconciliation of funds					
Total funds brought forward		1,010,534	173,724	1,184,258	1,048,530
Total funds carried forward		<u>1,841,024</u>	<u>157,966</u>	<u>1,998,990</u>	<u>1,184,259</u>

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

The notes on pages 16 to 22 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	14	2,082		5,000
Cash at bank and in hand		<u>1,999,308</u>		<u>1,181,659</u>
		<u>2,001,390</u>		<u>1,186,659</u>
Creditors: amounts falling due within one year	15	<u>2,400</u>		<u>2,400</u>
Net current assets			<u>1,998,990</u>	<u>1,184,259</u>
Total assets less current liabilities			<u>1,998,990</u>	<u>1,184,259</u>
Net assets			<u>1,998,990</u>	<u>1,184,259</u>
Funds of the charity				
Restricted funds			-	173,723
Unrestricted funds			<u>1,998,990</u>	<u>1,010,536</u>
Total charity funds	16		<u>1,998,990</u>	<u>1,184,259</u>

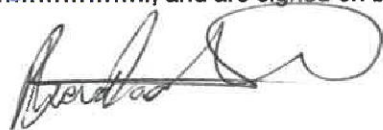
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 Dec. 2023, and are signed on behalf of the board by:



Bharat Jivan Vadukul
General secretary



Narendra Shah
Treasure

The notes on pages 16 to 22 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	814,732	135,729
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(7,290)	(191)
Interest payable and similar charges	1,079	1,192
Accrued expenses/(income)	2,917	(3,000)
Cash generated from operations	<u>811,438</u>	<u>133,730</u>
Interest paid	(1,079)	(1,192)
Net cash from operating activities	<u>810,359</u>	<u>132,538</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	7,290	191
Net cash from investing activities	<u>7,290</u>	<u>191</u>
Net increase in cash and cash equivalents	817,649	132,729
Cash and cash equivalents at beginning of year	1,181,659	1,048,930
Cash and cash equivalents at end of year	<u>1,999,308</u>	<u>1,181,659</u>

The notes on pages 16 to 22 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1100 Stratford Road, Hall Green, Birmingham, B28 8AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised on the accrual basis in the period in which the charity incurs an obligation, and are categorised between restricted and unrestricted funds as appropriate

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Sewa International is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £1

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General donations	1,167,530	–	1,167,530
	<u>1,167,530</u>	<u>–</u>	<u>1,167,530</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General donations	327,266	544,397	871,663
	<u>327,266</u>	<u>544,397</u>	<u>871,663</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest received	7,290	7,290	191	191
	<u>7,290</u>	<u>7,290</u>	<u>191</u>	<u>191</u>

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	29,451	<u>29,451</u>	22,593	<u>22,593</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising for charitable causes	8,164	–	8,164
Charitable giving	288,522	15,758	304,280
London marathon entrance fees	–	–	–
Support costs	18,193	–	18,193
	<u>314,879</u>	<u>15,758</u>	<u>330,637</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising for charitable causes	862	–	862
Charitable giving	238,385	403,973	642,358
London marathon entrance fees	49,619	–	49,619
Support costs	20,693	–	20,693
	<u>309,559</u>	<u>403,973</u>	<u>713,532</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Fundraising for charitable causes	8,164	–	8,164	862
Charitable giving	304,280	–	304,280	642,358
London marathon entrance fees	–	–	–	49,619
Governance costs	–	18,193	18,193	20,693
	<u>312,444</u>	<u>18,193</u>	<u>330,637</u>	<u>713,532</u>

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Premises	8,842	8,842	9,302
Finance costs	1,079	1,079	1,192
Governance costs	8,272	8,272	10,199
	<u>18,193</u>	<u>18,193</u>	<u>20,693</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Employees

The charity has no paid staff. Volunteers support the charity in managing the day to day activities.

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>2,082</u>	<u>5,000</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>2,400</u>	<u>2,400</u>

Sewa International

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Sewa International Unrestricted Fund	1,010,534	1,174,820	(344,330)	157,966	1,998,990

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Sewa International Unrestricted Fund	1,015,231	327,457	(332,152)	-	1,010,536

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Sewa Disaster Fund	1,130	-	(1,130)	-	-
Sewa Special Fund	172,594	-	(14,628)	(157,966)	-
	<u>173,724</u>	<u>-</u>	<u>(15,758)</u>	<u>(157,966)</u>	<u>-</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Sewa Disaster Fund	33,299	-	(32,169)	-	1,130
Sewa Special Fund	-	544,397	(371,804)	-	172,593
	<u>33,299</u>	<u>544,397</u>	<u>(403,973)</u>	<u>-</u>	<u>173,723</u>

Sewa Projects (Education aid) raises and spends income for the education and training of disadvantaged children in India. Sewa international restricted funds are monies raised for development projects in Kenya and India from sponsored activities. Disaster funds are monies raised and spent to provide immediate relief and assistance after natural disasters.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	2,001,390	–	2,001,390
Creditors less than 1 year	(2,400)	–	(2,400)
Net assets	<u>1,998,990</u>	<u>–</u>	<u>1,998,990</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	1,012,936	173,723	1,186,659
Creditors less than 1 year	(2,400)	–	(2,400)
Net assets	<u>1,010,536</u>	<u>173,723</u>	<u>1,184,259</u>

18. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	1,181,659	817,649	<u>1,999,308</u>

19. Related parties

Included in note 10 to the accounts, premise costs includes an amount of £5,000 that was paid to Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309), for the rent of a shop in Birmingham where donated goods are sold. HSS is the sole member of Sewa International a company limited by guarantee.

Sewa International
Company Limited by Guarantee
Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

Sewa International
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
General donations	1,167,530	871,663
	<u> </u>	<u> </u>
Investment income		
Bank interest received	7,290	191
	<u> </u>	<u> </u>
Total income	1,174,820	871,854
	<u> </u>	<u> </u>
Expenditure		
Costs of raising donations and legacies		
Other office costs	29,451	4,493
London marathon entrance fees	–	18,100
	<u> </u>	<u> </u>
	29,451	22,593
	<u> </u>	<u> </u>
Expenditure on charitable activities		
Other establishment costs	8,842	9,302
Motor vehicle expenses	7,513	90
Other motor/travel costs	–	49,619
Legal and professional fees	2,400	2,400
Other interest payable and similar charges	1,079	1,192
Donations	310,152	650,157
Printing, postage, and stationery	651	772
	<u> </u>	<u> </u>
	330,637	713,532
	<u> </u>	<u> </u>
Total expenditure	360,088	736,125
	<u> </u>	<u> </u>
Net income	814,732	135,729
	<u> </u>	<u> </u>

SEWA INTERNATIONAL

England & Wales - Charity number 1135425

Accounts

COMPANY REGISTRATION NUMBER: 6976220
CHARITY REGISTRATION NUMBER: 1135425

Sewa International
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Sewa International
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Statement of cash flows	11
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The following pages do not form part of the financial statements	
Detailed statement of financial activities	20

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the



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unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Sewa International
Charity registration number	1135425
Company registration number	6976220
Principal office and registered office	1100 Stratford Road Hall Green Birmingham B28 8AD

The trustees

Mr Dhiraj M Shah
Mr Bharat J Vadukul
Mr Dhiraj D Shah
Mr Natwarial S Faldu
Mr Narendra Shah

Independent examiner	Chirag Sirish Malde FCCA 99 Kenton Road Kenton Harrow Middlesex HA3 0AN
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Sewa International
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Legal and administrative information

Sewa International (trading as Sewa UK) is a charitable company, limited by guarantee, formed on 29 July 2009, and is governed by its memorandum and articles. The company began its activities on 1 April 2010, with a receipt of funds from Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309). Sewa International prior to 1 April 2010 had been a service project of HSS.

Trustees

Our trustees are responsible for setting the strategy, and are responsible in law for the running of Sewa UK. All the trustees served for the whole year. Our trustees are unpaid. There were no changes to the trustees during the year. Sewa appoint new trustees by invitation only.

Dhiraj M. Shah - National Chairman
Bharat Vadukul - General Secretary
Narendra Shah - National Treasurer
Dhiraj D Shah - Director/Trustee
Natu Faldu - Director/Trustee

I would like to thank my fellow trustees in helping me with running and providing valuable guidance to the charity

Relations with other charities

The charity seeks to work in co-operation with other Hindu and non-Hindu organisations and charities in the UK and abroad. The trustees Dhiraj M Shah and Dhiraj D Shah are both members of the executive committee of Hindu Swayamsevak Sangh UK, which is the sole member of the charity.

Management Committee

The trustees continue to bring more members to be committee members in order to help and assist in managing the ever-increasing workload of the charity. Over the last year Sewa UK has increased its working committee. This allows us to manage the various aspects of the charity with greater scrutiny and care. Sewa UK is aware that the trust board and the management committee does not have female representation. The trustees are actively looking to address this situation at the earliest.

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2022

Activity Report

The Executive Committee has given careful consideration to guidance published by the Charity Commission on public benefit, when reviewing their aims and objectives and in planning activities.

Sewa UK presents its activity report of the charity for the year ended 31st March 2022.

Sewa UK is a charity registered with the Charity Commission of UK under registration 1135425 and is a company registered in England and Wales (No.: 6976220) and is limited by guarantee.

Mission Statement / Objectives

- To relieve suffering establishing rehabilitation programmes following disasters and calamities.
- To support projects that caters to the needs of those with disabilities

We primarily work in India as the partners we work with have good management and governance and are able to provide reports on a regular basis.

Introspection

Sewa UK are considering for the future to extend its activities to support projects in other areas outside of India to serve those in need and those affected by natural disasters.

Sewa UK also plans to explore the potential to offer a much broader scope of support beyond capacity building for people with disabilities and supporting the long term rehabilitation after a disaster / calamity. The trustees are evaluating and assessing the impact on the charity.

These activities will require more personnel. The trustees are actively seeking to recruit more volunteers.

The trustees are also considering if Sewa UK needs to improve communications to make aware to our supporters that in fact under our scope of work we are actually providing:

- Healthcare,
- Education,
- Mother and child empowerment,
- Sustainable communities.

Sewa International
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

YFS

The Youth for Sewa (YFS) program - a collaboration with NHSF (National Hindu students Forum) continues to be immensely popular with the youth. Due to the covid pandemic the interns were unable to travel to India and spend their time at a Sewa UK supported project. Instead, the Interns spent time in providing valuable skills to several projects here in the UK.

The Covid India Appeal

The covid pandemic created a massive need for health and support in India. Sewa UK along with 26 other sewa international organisations from across the globe came together to support and provide valuable equipment and essential supplies as well counselling and wellbeing care.

Sewa International India played a valuable part by being the coordinating body for utilisation of funds and equipment from across the globe. Sewa International India partnered with local organisations, groups and well-wishers to ensure that the aid and support was distributed to all 26 states in India - reaching some of the remotest areas and communities who otherwise may have been left out.

Sewa International organisations from 26 different parts of the world provided the funds and the equipment. Sewa International India then distributed these. The following care and support was provided Oxygen Concentrators | Set up covid isolation units (whereby the covid afflicted patient was isolated in a safe area from the rest of the household and the other villagers, and so reduce/stop the spread of the disease | Food parcels | Sanitisation kits to include masks, sprays and other essential items | Also supported many families and individuals dealing with loss of loved one, as well as the support given to people who had lost their capacity to earn a livelihood.

For this appeal Sewa UK worked collaboratively with other organisations in the UK to ensure that collectively we provided the absolute best support to those that need it the most. The organisations that collaborated are: Sewa UK, Baps, Go Dharmic, and BAT.

Sewa UK were the beneficiaries of PPE from Amazon UK valued at over £6 million pounds. The PPE was distributed to various countries, and we are grateful to the Freight companies that supported us with this effort by not taking a profit. The countries that received the PPE are: Uganda, Nepal, Tanzania, Trinidad and Tobago, and Surinam.

Also, Sewa International Globally were recipients of funds and donations of equipment and goods, the most significant was a donation from Twitter made to Sewa USA.

Sewa UK financed the purchase and installation of Oxygen generating plants in 2 locations, Latur - for use by the Dr Vivekananda Hospital, & Chitrakoot - the hospital at the DRI centre in Chitrakoot.

The oxygen generating plants will reduce the need for oxygen cylinders in the event of another outbreak of Covid or a similar disease and secondly, they will be used by the hospitals during routine medical treatments.

Sewa UK would like to say a big thank you to all the individuals, groups, schools, charities community organisations, temples, and places of worship. ESPECIALLY the children who made cakes, ran, or walked to support the appeal. The appeal was a resounding success, once again showing the generosity of the people of UK.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Projects

The completion of the project at Cochlea Pune

All our projects have faced many challenges during the Covid pandemic, lack of raw materials, lack of construction workers, very little rain making water scarce, heavy rain hampering construction efforts. Despite all this the team at Cochlea Pune persevered and it was a delight to learn the construction neared completion, with 2 July 2022 set as the date for the inauguration of the project Sewa UK are delighted to have been involved with this project and eagerly look forward to the inauguration day.

The start of the construction of the 2nd Hostel in Dolkha - Nepal

After facing many obstacles, the construction of the hostel at Dolkha-Nepal has started. Sewa UK look forward to the opening of the hostel in early 2023.

After many "false starts" Sewa UK finalised the agreement to support the building of a vocational training centre at Kozhikode Kerala for young adults with disabilities. The centre will provide a valuable skill to a disabled person who can then become self-sufficient or at least earn their "keep" as part of a larger family unit. This simple act will instill a sense of pride to that individual. The centre is waiting to receive their FCRA (Foreign currency reserve account certificate) before Sewa UK can release the funds. However, the committee at Kozhikode have started the construction of the new centre whilst the formalities with FCRA registration are completed.

The start of the expansion work on the current facilities at Chitrakoot which will be the centre for MEDICS4SEWA. When Sewa UK took on the Chitrakoot UK project, it gave the charity a springboard to set up the Medics4sewa project, whereby medical professionals from the UK will be encouraged to travel to Chitrakoot in Uttar Pradesh India to provide the very best medical care to the marginalised community that surrounds the DRI (Deen Dayal Research Institute) centre in Chitrakoot. Sewa UK agreed to refurbish the dental unit at DRI in its entirety and will possibly look to refurbish the medical facilities at the later date.

Like all other projects, the covid pandemic resulted in delays. Sewa UK looks forward to the completion of the new dental suite in 2023.

Fund raising

Despite the Covid Pandemic, the fund-raising activities continued at a pace. The project acted quickly and used innovative technologies to have the events virtually. Sewa UK are grateful to all those who supported these efforts. These efforts allow Sewa UK to continue to support the projects that are on going at present and we can also look to the future with confidence.

The fund-raising activities in the year were

- The 3 peaks challenge and other adventure events,
- Cycle 4 sewa,
- London Marathon, &
- Not forgetting the many individual or group activities.

Our 2 Charity shops remained closed for most of the year. Our shops are staffed in the main by individuals who are retired and so during the pandemic the Trustees recognised the need to safeguard our volunteers and hence the shops remained shut. Sewa UK would like to acknowledge the immense contribution our volunteers make to the organisation. The 2 shops between them have 40 volunteers who manage the shop in either 2 or 3 shifts per day. The in-kind value of these volunteers is £82,080 per annum. The Trustees and the management committee of Sewa UK are incredibly grateful to the more than 40 volunteers who help manage the 2 shops without whom, the shops could not operate.

Sewa International
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

The work of Sewa UK continues to grow and the number of people who support us is also growing, respectively. We are truly humbled by this recognition. The Trustees and the various committee members take encouragement from this and will endeavour to do more for those that are less fortunate.

Thank you

The trustees would like to express their well wishes to everyone and we hope that people across the Country and the World were able to keep safe and secure during these terrible times. The charity looks forward to the day when once again we can start to provide help and support to the neediest in society following the covid pandemic.

The trustees would like to thank members of the public who support sewa UK and look forward to their continued support.

Please visit our website sewauk.org or contact us directly with any queries or for more information.

Financial review

The net funds in the year from donations, the shop, and other resources are £871,854.

Funds raised from the shop and tin collections are used for operational expenses primarily.

Total restricted funds at the year-end are £173,723. This will be used as the programs continue.

Sewa UK continues to explore ways of improving donations it receives. The projects team have also taken on the task of increasing the presence of Sewa UK and to increase donations for both the projects and the charity.

The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

Investment policy

The charity sometimes needs to react quickly to certain situations. The trustees have deemed it necessary to maintain a sum of £500,000 for any such eventuality in the short term and £1m in the longer term. The charity continues to work towards this target.

Currently, all funds are held in UK bank accounts. The trustees are seeking to place funds into avenues where the charity can attract a better return and so maximise the investment.

Reserves policy

The charity has unrestricted funds of £875,608. These funds are to be used for emergencies, operational overheads, urgent repairs, visits to projects, and continue to support existing and new projects.

All restricted funds are not included in this as they are for specific programs.

All financial policies are reviewed annually.

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2022

Risk management

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation.

The following are risks that may have a significant effect:
Operational performance,
Financial sustainability,
Achievement of our aims and objectives;
Meeting the expectations of our beneficiaries or supporters

The trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

The trustees review constantly the advice guidance and recommendations from the Charity Commission of England and Wales.

In the interest of transparency and accountability to our donors we publish our annual report and accounts on the website. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Sewa UK would like to thank all the members of staff for their significant contribution in delivering and implementing Sewa UK's strategic and operational plans.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 December 2022 and signed on behalf of the board of trustees by:



Mr Dhiraj M Shah
Trustee

Sewa International
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Sewa International

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Sewa International ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

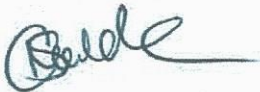
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Chirag Sirish Malde FCCA
Independent Examiner

99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN
20 December 2022

Sewa International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

		2022	2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	327,266	544,397	871,663	108,450
Investment income	6	191	—	191	584
Total income		<u>327,457</u>	<u>544,397</u>	<u>871,854</u>	<u>109,034</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	22,593	—	22,593	3,560
Expenditure on charitable activities	8,9	309,559	403,973	713,532	146,425
Total expenditure		<u>332,152</u>	<u>403,973</u>	<u>736,125</u>	<u>149,985</u>
Net income/(expenditure) and net movement in funds					
		<u>(4,695)</u>	<u>140,424</u>	<u>135,729</u>	<u>(40,951)</u>
Reconciliation of funds					
Total funds brought forward		1,015,231	33,299	1,048,530	1,089,481
Total funds carried forward		<u>1,010,536</u>	<u>173,723</u>	<u>1,184,259</u>	<u>1,048,530</u>

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

The notes on page 9 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	14	5,000		2,000
Cash at bank and in hand		1,181,659		1,048,930
		<u>1,186,659</u>		<u>1,050,930</u>
Creditors: amounts falling due within one year	15	2,400		2,400
Net current assets			<u>1,184,259</u>	<u>1,048,530</u>
Total assets less current liabilities			<u>1,184,259</u>	<u>1,048,530</u>
Net assets			<u>1,184,259</u>	<u>1,048,530</u>
Funds of the charity				
Restricted funds			173,723	33,299
Unrestricted funds			<u>1,010,536</u>	<u>1,015,231</u>
Total charity funds	16		<u>1,184,259</u>	<u>1,048,530</u>

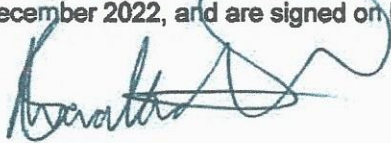
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2022, and are signed on behalf of the board by:



Mr Bharat J Vadukul
Trustee



Mr Narendra Shah
Trustee

The notes on page 10 form part of these financial statements.

Sewa International
Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure)	135,729	(40,951)
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(191)	(584)
Interest payable and similar charges	1,192	488
Accrued (income)/expenses	(3,000)	4,000
Cash generated from operations	133,730	(37,047)
Interest paid	(1,192)	(487)
Net cash from/(used in) operating activities	132,538	(37,534)
Cash flows from investing activities		
Dividends, interest and rents from investments	191	584
Net cash from investing activities	191	584
Net increase/(decrease) in cash and cash equivalents	132,729	(36,950)
Cash and cash equivalents at beginning of year	1,048,930	1,085,880
Cash and cash equivalents at end of year	1,181,659	1,048,930

The notes on page 11 form part of these financial statements.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1100 Stratford Road, Hall Green, Birmingham, B28 8AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Sewa International
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised on the accrual basis in the period in which the charity incurs an obligation, and are categorised between restricted and unrestricted funds as appropriate

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Financial Instruments (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Sewa International is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £1

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General donations	<u>327,266</u>	<u>544,397</u>	<u>871,663</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	<u>101,207</u>	<u>7,244</u>	<u>108,450</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	<u>191</u>	<u>191</u>	<u>584</u>	<u>584</u>

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 31 March 2022

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations	<u>22,593</u>	<u>22,593</u>	<u>3,560</u>	<u>3,560</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising for charitable causes	862	-	862
Charitable giving	238,385	403,973	642,358
Transportation costs for donated assets	49,619	-	49,619
Support costs	20,693	-	20,693
	<u>309,559</u>	<u>403,973</u>	<u>713,532</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising for charitable causes	2,465	-	2,465
Charitable giving	26,356	103,369	129,725
Transportation costs for donated assets	-	-	-
Support costs	14,236	-	14,235
	<u>43,057</u>	<u>103,369</u>	<u>146,425</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Fundraising for charitable causes	862	-	862	2,465
Charitable giving	642,358	-	642,358	129,725
Transportation costs for donated assets	49,619	-	49,619	-
Governance costs	-	20,693	20,693	14,235
	<u>692,839</u>	<u>20,693</u>	<u>713,532</u>	<u>146,425</u>

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Premises	9,302	9,302	7,952
Finance costs	1,192	1,192	488
Governance costs	10,199	10,199	5,796
	<u>20,693</u>	<u>20,693</u>	<u>14,236</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Employees

The charity has no paid staff. Volunteers support the charity in managing the day to day activities duties to include administration, accounting, communications for our volunteers who help run our charity shops. The duties include: managing the shop floor, taking in donations from the public as well as serving the public. Our volunteers contribute a total of 216 hours of their time every week and we had 6 volunteers in the year ending 31 March 2022.

14. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>5,000</u>	<u>2,000</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,400</u>	<u>2,400</u>

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 31 March 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Sewa International Unrestricted Fund	<u>1,015,231</u>	<u>327,457</u>	<u>(332,152)</u>	<u>1,010,536</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Sewa International Unrestricted Fund	<u>960,057</u>	<u>101,791</u>	<u>(46,617)</u>	<u>1,015,231</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Sewa Projects	-	-	-	-
Sewa Disaster Fund	33,299	-	(32,169)	1,130
Sewa Special Fund	-	544,397	(371,804)	172,593
	<u>33,299</u>	<u>544,397</u>	<u>(403,973)</u>	<u>173,723</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Sewa Projects	81,118	2,497	(83,615)	-
Sewa Disaster Fund	33,299	-	-	33,299
Sewa Special Fund	15,007	4,747	(19,754)	-
	<u>129,424</u>	<u>7,244</u>	<u>(103,369)</u>	<u>33,299</u>

Sewa Projects (Education aid) raises and spends income for the education and training of disadvantaged children in India. Sewa international funds are monies raised for development projects in Kenya and India from sponsored activities. Disaster funds are monies raised and spent to provide immediate relief and assistance after natural disasters.

SEWA INTERNATIONAL

England & Wales - Charity number 1135425

Accounts

COMPANY REGISTRATION NUMBER: 6976220
CHARITY REGISTRATION NUMBER: 1135425

**Sewa International
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA2 9AN

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Sewa International

Charity registration number 1135425

Company registration number 6976220

Principal office and registered office
1100 Stratford Road
Hall Green
Birmingham
B28 8AD

The trustees

Mr Dhiraj M Shah
Mr Bharat J Vadukul
Mr Dhiraj D Shah
Mr Natwarlal S Faldlu
Mr Narendra Shah

Independent examiner

Chirag Sirish Maide FCCA
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Sewa International
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2021

Structure, governance and management

Legal and administrative information

Sewa International (trading as Sewa UK) is a charitable company, limited by guarantee, formed on 29 July 2009, and is governed by its memorandum and articles. The company began its activities on 1 April 2010, with a receipt of funds from Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309). Sewa International prior to 1 April 2010 had been a service project of HSS.

Trustees

Our trustees are responsible for setting the strategy, and are responsible in law for the running of Sewa UK. All the trustees served for the whole year. Our trustees are unpaid. There were no changes to the trustees during the year.

Dhiraj M. Shah - National Chairman
Bharat Vadukul - General Secretary
Narendra Shah - National Treasurer
Dhiraj D Shah - Director/Trustee
Natu Faldu - Director/Trustee

I would like to thank my fellow trustees in helping me with running and providing valuable guidance to the charity.

Relations with other charities

The charity seeks to work in co-operation with other Hindu and non-Hindu organisations and charities in the UK and abroad. The trustees Dhiraj M Shah and Dhiraj D Shah are both members of the executive committee of Hindu Swayamsevak Sangh UK, which is the sole member of the charity.

Management Committee

Over the last year Sewa UK has increased its working committee. This allows us to manage the various aspects of the charity with greater scrutiny and care. Sewa UK is aware that the trust board and the management committee does not have female representation. The trustees are actively looking to address this situation at the earliest.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2021

Activity Report

For the year ended 31st March 2021.

Sewa UK presents its activity report of the charity for the year ended 31st March 2021.

Sewa UK is a charity registered with the Charity Commission of UK under registration 1135425 and is a company registered in England and Wales (No.: 6976220) and is limited by guarantee.

Mission Statement / Objectives

- To relieve suffering establishing rehabilitation programmes following disasters and calamities.
- To support projects that caters to the needs of those with disabilities.

The scope of work under these 2 banners is

Healthcare | Education | Mother and child empowerment | Sustainable communities

We primarily work in India as Sewa UK has a responsibility to its donors to make sure that the money donated is used in accordance with our wishes and with good governance and audit traceability. Our chosen partners in India have been vetted for being reputable and have good management and governance. They are also able to provide reports on a regular basis as governed by our terms of engagement.

Sewa UK continues to seek such partners in all regions of the World in order to expand its work globally.

The Management Committee has given careful consideration to guidance published by the Charity Commission on public benefit, when reviewing their aims and objectives and in planning activities. This is to show the trustees have had regard to the public benefit requirement of charities.

Activities / achievements and performance for the year

COVID IMPACT

2020 and 2021 brought a seismic change to the whole world and we at Sewa UK were impacted like everyone else with the Covid 19 Pandemic.

Sewa UK were looking forward to the following for the year 2020- 2021.

Projects

- The completion of the project at Cochlea Pune
- The start of the construction of the 2nd Hostel in Dading – Nepal
- Finalising the agreement to support the building of a vocational training centre at Kozhikode Kerala – India
- The start of the expansion work on the current facilities Medics4sewa at Chittrakoot
- Completion of the Water project in Kenya
- Youth4 sewa Interns being placed at projects in India

Fund raising

The following events were planned with a view to increasing attendance and support in 2020/21

- The 3 peaks challenge
- Cycle 4 sewa
- London Marathon

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Our charity shops planned to increase activity and increase revenue for the charity and so assist it to support its administration as well as to support its projects

However, just as we approached the start of the new financial year, the UK and many other countries across the world went in "lockdown" or had imposed restrictions

With the pandemic the need of the hour was to support those are vulnerable and at risk locally.

After careful consideration, Sewa UK decided to work closely and support organisations in the UK that had a stronger presence "on the ground".

In 2020/2021 Sewa UK supported the following organisations with their covid 19 pandemic response

1. Sewa Day - Please visit www.sewaday.org for a report of their work
2. INSA - Please visit <https://www.insaik.org/>

Following is a brief overview of our supported projects outside of the UK – which were all put on "HOLD" whilst we waited for the end of the pandemic.

Cochlea Pune (2019/20)

The trustees of Cochlea Pune appointed a contractor following a tender process. Construction work started in earnest in the first calendar quarter of 2020 and then all activity stopped as the first wave of the Pandemic struck.

Kozhikode

With the support that Sewa UK had promised, subject to due diligence and on receipt of the documents and information as required. However, the pandemic put a halt on all activities

Nepal

The land for the construction of the 2nd Hostel has been purchased by the team in Nepal with funds provided by Sewa UK but a similar situation followed as Cochlea Pune and Kozhikode.

Medics4sewa at Chitrakoot

Sewa UK agreed to support the expansion of the current treatment facilities at the centre in Chitrakoot and were waiting for plans and other information before funds were to be released for the start of the works. This too was impacted by the Covid pandemic.

Water project in Kenya

The scenario is as all the other projects.

Fundraising Activities

Both The 3 peaks challenge and Cycle 4 sewa held their events using an online platform in 2020/21.

In addition, a group from Woolwich did a cycle ride in order to raise fund for the charity.

The trustees would like to take this opportunity to thank and congratulate the steering committees for these events in being resourceful during these challenging times and for the funds that they raised for the charity.

Sewa International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The 2 shops remained closed for the best part of the year. Our shops are manned in the main by individuals who are retired and so during the pandemic they were classified as vulnerable. The trustees recognised this and took a decision to safeguard its volunteers at the start of the pandemic and not to put them at RISK.

Condolences

The trustees of Sewa UK would like to pay its condolences to the volunteers who succumbed to the Covid 19 virus. They will be missed by us all and we will always be indebted to them for their contribution to the charity.

Thank you

The trustees would like to express their well wishes to everyone and we hope that people were able to keep safe and secure during this time.

The charity looks forward to the day when once again we can start to provide help and support to the neediest in society.

The trustees would like to thank members of the public who support sewa UK and we hope that you will continue to do so.

The Trustees and the management committee of Sewa UK are very grateful to the more than 40 volunteers who help manage the 2 shops – without whom, the shops could not operate.

More information can be found at <https://sewauk.org/>

Trustees

Our trustees are responsible for setting the strategy and are responsible in law for the running of SEWA UK. All the trustees served for the whole year. Our trustees are unpaid.

There were no changes to the Trustees of the charity during the year.

Method used in trustees recruitment and appointment

Sewa UK appoint new Trustees by Invitation.

Management Committee

The trustees continue to bring more members to be committee members in order to help and assist in managing the ever increasing workload

Sewa International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2021

Financial review

The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The result for the period are set out in the financial statements. The net funds at the balance sheet date is £1,048,529. Of this £33,299 are held for restricted projects, £50,352 are held for designated funds and the remaining are held for unrestricted funds.

Risk management

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation.

The following are risks that may have a significant effect:

- Operational performance,
- Financial sustainability,
- Achievement of our aims and objectives;
- Meeting the expectations of our beneficiaries or supporters

The trustees review these risks on an on-going basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

The trustees review constantly the advice guidance and recommendations from the Charity Commission of England and Wales.

In the interest of transparency and accountability to our donors we publish our annual report and accounts on the website. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Sewa UK would like to thank all the members of staff for their significant contribution in delivering and implementing SEWA UK's strategic and operational plans.



Dhiraj M Shah
Chairperson
Sewa UK

15 November 2021

Sewa International
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Sewa International
Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Sewa International ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Chirag Sirish Maide FCCA
Independent Examiner

99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Sewa International
Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

		2021			
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	6	101,207	7,244	108,450	463,110
Investment income	7	584	-	584	2,314
Total income		101,791	7,244	109,034	465,424
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	3,560	-	3,560	4,455
Expenditure on charitable activities	9,10	43,057	103,369	146,425	330,748
Total expenditure		46,617	103,369	149,985	335,203
Net (expenditure)/income and net movement in funds		55,174	(96,125)	(40,951)	130,221
Reconciliation of funds					
Total funds brought forward		960,057	129,424	1,089,481	959,259
Total funds carried forward		1,015,231	33,299	1,048,530	1,089,481

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

Sewa International
Company Limited by Guarantee
Statement of Financial Position

31 March 2021

	Note	2021		2020
		£	£	£
Current assets				
Debtors	15	2,000		6,000
Cash at bank and in hand		1,048,930		1,085,880
		<u>1,050,930</u>		<u>1,091,880</u>
Creditors: amounts falling due within one year	16	<u>2,400</u>		<u>2,400</u>
Net current assets			<u>1,048,530</u>	<u>1,089,480</u>
Total assets less current liabilities			<u>1,048,530</u>	<u>1,089,480</u>
Net assets			<u>1,048,530</u>	<u>1,089,480</u>
Funds of the charity				
Restricted funds			<u>33,299</u>	129,424
Unrestricted funds			<u>1,015,231</u>	960,057
Total charity funds	17		<u>1,048,530</u>	<u>1,089,481</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 November 2021, and are signed on behalf of the board by:



Mr Bharat J Vadukul
Trustee



Mr Narendra Shah
Trustee

Sewa International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1100 Stratford Road, Hall Green, Birmingham, B28 8AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Sewa International
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

3. Accounting policies (continued)

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised on the accrual basis in the period in which the charity incurs an obligation, and are categorised between restricted and unrestricted funds as appropriate

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Sewa International
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

3. Accounting policies (continued)

Financial instruments (continued)

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Sewa International is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £1

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	101,207	7,244	<u>108,450</u>
Donations			
General donations	184,553	278,558	<u>463,110</u>

Sewa International
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

6. Investment income	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest received	<u>584</u>	<u>584</u>	<u>2,314</u>	<u>2,314</u>
7. Costs of raising donations and legacies	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies - Donations	<u>3,560</u>	<u>3,560</u>	<u>4,455</u>	<u>4,455</u>
8. Expenditure on charitable activities by fund type	Unrestricted Funds	Total Funds 2021	Restricted Funds	Total Funds 2021
	£	£	£	£
Fundraising for charitable causes	2,465	2,465	-	2,465
Charitable giving	26,356	26,356	103,369	129,725
Support costs	14,236	14,236	-	14,235
	<u>43,057</u>	<u>43,057</u>	<u>103,369</u>	<u>146,425</u>
	Unrestricted Funds	Total Funds 2021	Restricted Funds	Total Funds 2020
	£	£	£	£
Fundraising for charitable causes	3,743	3,743	-	3,743
Charitable giving	73,475	73,475	232,785	306,260
Support costs	20,745	20,745	-	20,745
	<u>97,963</u>	<u>97,963</u>	<u>232,785</u>	<u>330,748</u>
9. Expenditure on charitable activities by activity type	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Fundraising for charitable causes	2,465	-	2,465	3,743
Charitable giving	129,725	-	129,725	306,260
Governance costs	-	14,235	14,235	20,745
	<u>132,190</u>	<u>14,235</u>	<u>146,425</u>	<u>330,748</u>

Sewa International
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Premises	7,952	7,952	9,025
Finance costs	488	488	878
Governance costs	5,796	5,796	10,842
	<u>14,236</u>	<u>14,236</u>	<u>20,745</u>

11. Independent examination fees

Fees payable to the independent examiner for:
Independent examination of the financial statements

	2021	2020
	£	£
	<u>2,400</u>	<u>2,400</u>

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Employees

The charity has no paid staff. Volunteers support the charity in managing the day to day activities duties to include administration, accounting, communications for our volunteers who help run our charity shops. The duties include; managing the shop floor, taking in donations from the public as well as serving the public. Our volunteers contribute a total of 720 hours of their time every week and we had 25 volunteers in the year ending 31 March 2021. The number is lower due to covid pandemic in the year.

14. Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>2,000</u>	<u>6,000</u>

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>2,400</u>	<u>2,400</u>

Sewa International
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Sewa International Unrestricted Fund	960,057	101,791	(46,617)	1,015,231

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Sewa International Unrestricted Fund	875,608	186,867	(102,418)	960,057

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Sewa Projects	81,118	2,497	(83,615)	-
Sewa Disaster Fund	33,299	-	-	33,299
Sewa Special Fund	15,007	4,747	(19,754)	-
	<u>129,424</u>	<u>7,244</u>	<u>(103,369)</u>	<u>33,299</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Sewa Projects	-	251,903	(170,785)	81,118
Sewa Disaster Fund	83,644	1,655	(52,000)	33,299
Sewa Special Fund	7	25,000	(10,000)	15,007
	<u>83,651</u>	<u>278,558</u>	<u>(232,785)</u>	<u>129,424</u>

Sewa education aid raises and spends income for the education and training of disadvantaged children in India. Sewa international restricted funds are monies raised for development projects in Kenya and India from sponsored activities. Disaster funds are monies raised and spent to provide immediate relief and assistance after natural disasters.

Sewa International
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	1,017,631	33,299	1,050,930
Creditors less than 1 year	(2,400)	–	(2,400)
Net assets	<u>1,015,231</u>	<u>33,299</u>	<u>1,048,530</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	962,457	129,424	1,091,881
Creditors less than 1 year	(2,400)	–	(2,400)
Net assets	<u>960,057</u>	<u>129,424</u>	<u>1,089,481</u>

18. Related parties

Included in note 10 to the accounts, premise costs includes an amount of £5,000 that was paid to Hindu Swayamsevak Sangh UK (HSS), a registered charity (No. 267309), for the rent of a shop in Birmingham where donated goods are sold. HSS is the sole member of Sewa International a company limited by guarantee.

Sewa International
Company Limited by Guarantee
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

Sewa International
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
General donations	108,450	463,110
Investment income		
Bank interest received	584	2,314
Total income	<u>109,034</u>	<u>465,424</u>
Expenditure		
Costs of raising donations and legacies		
Other office costs	3,560	4,455
Expenditure on charitable activities		
Other establishment	7,952	9,025
Motor vehicle expenses	370	3,446
Legal and professional fees	2,400	2,400
Other interest payable and similar charges	487	878
Donations	133,121	314,702
Printing, postage, and stationery	2,095	297
	<u>146,425</u>	<u>330,748</u>
Total expenditure	<u>149,985</u>	<u>335,203</u>
Net (expenditure)/income	<u>(40,951)</u>	<u>130,221</u>