

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 Faldia
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 Dadhing – 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.insa-uk.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 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 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2020 Total funds £
Income and endowments				
Donations and legacies	6	101,207	7,244	463,110
Investment income	7	584	–	2,314
Total income		<u>101,791</u>	<u>7,244</u>	<u>465,424</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	3,560	–	4,455
Expenditure on charitable activities	9,10	43,057	103,369	330,748
Total expenditure		<u>46,617</u>	<u>103,369</u>	<u>335,203</u>
Net (expenditure)/income and net movement in funds		<u>55,174</u>	<u>(96,125)</u>	<u>130,221</u>
Reconciliation of funds				
Total funds brought forward		960,057	129,424	959,259
Total funds carried forward		<u>1,015,231</u>	<u>33,299</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.

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	2,400	2,400
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		33,299	129,424
Unrestricted funds		1,015,231	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

Donations

General donations

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
101,207	7,244	<u>108,450</u>

Donations

General donations

Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
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	584	584	2,314	2,314

7. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies - Donations	3,560	3,560	4,455	4,455

8. Expenditure on charitable activities by fund type

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

Fundraising for charitable causes
Charitable giving
Support costs

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fundraising for charitable causes	3,743	-	3,743
Charitable giving	73,475	232,785	306,260
Support costs	20,745	-	20,745
	<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>