

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**

<b>Registered charity name</b>	Sewa International
<b>Charity registration number</b>	1135425
<b>Company registration number</b>	6976220
<b>Principal office and registered office</b>	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**  
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**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.

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**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.

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**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,



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**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](http://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**

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	1,167,530	—	1,167,530	871,663
Investment income	6	7,290	—	7,290	191
<b>Total income</b>		<u>1,174,820</u>	<u>—</u>	<u>1,174,820</u>	<u>871,854</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>344,330</u>	<u>15,758</u>	<u>360,088</u>	<u>736,125</u>
<b>Net income and net movement in funds</b>		<u>830,490</u>	<u>(15,758)</u>	<u>814,732</u>	<u>135,729</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,010,534	173,724	1,184,258	1,048,530
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>				
Debtors	14	2,082		5,000
Cash at bank and in hand		1,999,308		1,181,659
		<u>2,001,390</u>		<u>1,186,659</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,400</u>		<u>2,400</u>
<b>Net current assets</b>			<u>1,998,990</u>	<u>1,184,259</u>
<b>Total assets less current liabilities</b>			<u>1,998,990</u>	<u>1,184,259</u>
<b>Net assets</b>			<u>1,998,990</u>	<u>1,184,259</u>
<b>Funds of the charity</b>				
Restricted funds			—	173,723
Unrestricted funds			<u>1,998,990</u>	<u>1,010,536</u>
<b>Total charity funds</b>	16		<u>1,998,990</u>	<u>1,184,259</u>

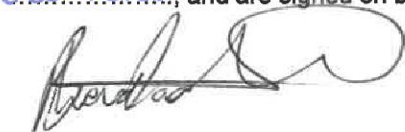
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 £
<b>Cash flows from operating activities</b>		
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	811,438	133,730
Interest paid	(1,079)	(1,192)
Net cash from operating activities	<u>810,359</u>	<u>132,538</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	7,290	191
Net cash from investing activities	<u>7,290</u>	<u>191</u>
<b>Net increase in cash and cash equivalents</b>	817,649	132,729
<b>Cash and cash equivalents at beginning of year</b>	1,181,659	1,048,930
<b>Cash and cash equivalents at end of year</b>	<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**  
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**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 £
<b>Donations</b>			
General donations	1,167,530	—	1,167,530
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
General donations	327,266	544,397	871,663

**6. Investment income**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest received	7,290	7,290	191	191

**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	—	<b>8,164</b>
Charitable giving	288,522	15,758	<b>304,280</b>
London marathon entrance fees	—	—	—
Support costs	18,193	—	<b>18,193</b>
	<u>314,879</u>	<u>15,758</u>	<u><b>330,637</b></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	—	<b>8,164</b>	862
Charitable giving	304,280	—	<b>304,280</b>	642,358
London marathon entrance fees	—	—	—	49,619
Governance costs	—	18,193	<b>18,193</b>	20,693
	<u>312,444</u>	<u>18,193</u>	<u><b>330,637</b></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	<u>1,010,534</u>	<u>1,174,820</u>	<u>(344,330)</u>	<u>157,966</u>	<u>1,998,990</u>

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

**Restricted funds**

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Sewa Disaster Fund	1,130	—	(1,130)	—	—
Sewa Special Fund	<u>172,594</u>	<u>—</u>	<u>(14,628)</u>	<u>(157,966)</u>	<u>—</u>
	<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	<u>—</u>	<u>544,397</u>	<u>(371,804)</u>	<u>—</u>	<u>172,593</u>
	<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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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	<u>1,181,659</u>	<u>817,649</u>	<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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
General donations	1,167,530	871,663
	<u>          </u>	<u>          </u>
<b>Investment income</b>		
Bank interest received	7,290	191
	<u>          </u>	<u>          </u>
<b>Total income</b>	<u>1,174,820</u>	<u>871,854</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Other office costs	29,451	4,493
London marathon entrance fees	–	18,100
	<u>29,451</u>	<u>22,593</u>
<b>Expenditure on charitable activities</b>		
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>330,637</u>	<u>713,532</u>
	<u>          </u>	<u>          </u>
<b>Total expenditure</b>	<u>360,088</u>	<u>736,125</u>
	<u>          </u>	<u>          </u>
<b>Net income</b>	<u>814,732</u>	<u>135,729</u>