

# UPHAAR SEVA WELFARE TRUST

England & Wales · Charity number 1178498

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-05-23

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

## Contact

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**Address** 67 Uppingham Road  
Leicester  
LE5 3TB

**Phone** 07472323541

**Email** [uphaarseva@uswtuk.org](mailto:uphaarseva@uswtuk.org)

**Website** [www.uswtuk.org](http://www.uswtuk.org)

## Activities

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**Objects:** THE OBJECTIVES OF THE CIO ARE:A)TO ADVANCE THE EDUCATION OF CHILDREN WHO WOULD OTHERWISE BE EXCLUDED FROM EDUCATIONAL OPPORTUNITIES BY REASON OF POVERTY, IN PARTICULAR BY THE PROVISION OF GRANTS OF MONEY, SCHOLARSHIPS AND MAINTENANCE ALLOWANCES.B)TO ADVANCE THE HINDU RELIGION FOR THE BENEFIT OF THE PUBLIC BY PROVIDING GRANTS TO FACILITATE THE PERFORMANCE OF CEREMONIES, RITES AND RITUALS AND AN UNDERSTANDING OF HINDU TEXTS AND TRADITIONS AND FOR GAU SEVA AND GAUSHALAS .C)TO RELIEVE THE SICK-POOR AND THOSE IN FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR FOOD, CLOTHING AND MEDICAL TREATMENT WHICH BENEFICIARIES COULD NOT OTHERWISE AFFORD.D)TO RELIEVE FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED INCLUDING THE PROVISION OF MEDICAL AID.E)TO RELIEVE THE NEEDS OF BLIND AND VISUALLY IMPAIRED PEOPLE THROUGH PROVISION OF FINANCIAL ASSISTANCE TO CHARITIES WITH SIMILAR OBJECTIVES.

**Activities:** TO ADVANCE THE EDUCATION OF CHILDREN WHO WOULD OTHERWISE BE EXCLUDED FROM EDUCATIONAL OPPORTUNITIES BY REASON OF POVERTY, IN PARTICULAR BY THE PROVISION OF GRANTS OF MONEY, SCHOLARSHIPS AND MAINTENANCE ALLOWANCES.B)TO ADVANCE THE HINDU RELIGION FOR THE BENEFIT OF THE PUBLIC BY PROVIDING GRANTS TO FACILITATE THE PERFORMANCE OF CEREMONIES, RITES AND RITUALS AND AN UNDERSTANDING OF HINDU TEXTS AND

## Classification

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- **How:** Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

## Geography

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- India
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£4,634	£4,668	-	-
2024-04-30	£4,118	£5,769	-	-
2023-04-30	£9,268	£9,416	-	-
2022-04-30	£38,692	£41,066	-	-
2021-04-30	£31,984	£30,337	-	-

## Trustees

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Name	Role	Appointed
Ashokkumar Maganlal Rajani		2022-07-05
Mahendrakumar shantilal rajpara Mr		2022-07-05

**UPHAAR SEVA WELFARE TRUST**

England & Wales - Charity number 1178498

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2025  
for  
Uphaar Seva Welfare Trust

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Objectives of the CIO are:

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts and traditions and for Gau Seva and Gaushalas.
- c) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.
- d) To relieve financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected including the provision of medical aid.
- e) To relieve the needs of blind and visually impaired people through provision of financial assistance to charities with similar objectives.
- f) The advancement of animal welfare includes any purpose directed towards the prevention or suppression of cruelty to animals or the prevention of relief of suffering by animals.
- g) The advancement of environmental protection and improvement includes preservation and conservation of the natural environment and the promotion of sustainable development, including religious places of worship.
- h) The promotion of healthy living.
- i) To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time

### **Significant activities**

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts.
- c) The advancement of animal welfare includes any purpose directed towards the prevention or suppression of cruelty to animals or the prevention of relief of suffering by animals. In particular Gau Seva and Gaushalas.
- d) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a CIO-Foundation registered 23rd May 2018 as amended on the 8th May 2024.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1178498

### **Principal address**

67 Uppingham Road  
Leicester  
LE5 3TB

### **Trustees**

Mrs J Patel (resigned 7.5.24)  
Mr M S Rajpara  
Mr A M Rajani

Uphaar Seva Welfare Trust

Report of the Trustees  
for the Year Ended 30 April 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

B M KOTECHA  
Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

Approved by order of the board of trustees on 15 December 2025 and signed on its behalf by:

Mr M S Rajpara - Trustee

Independent Examiner's Report to the Trustees of  
Uphaar Seva Welfare Trust

**Independent examiner's report to the trustees of Uphaar Seva Welfare Trust**

I report to the charity trustees on my examination of the accounts of Uphaar Seva Welfare Trust (the Trust) for the year ended 30 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

B M KOTECHA

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

15 December 2025

Uphaar Seva Welfare Trust

Statement of Financial Activities  
for the Year Ended 30 April 2025

	Notes	30.4.25 Unrestricted fund £	30.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>4,634</u>	<u>4,118</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	333	867
<b>Charitable activities</b>			
Ashirwad Seva		-	551
Shri Maan Mandir Sewa Sansthan Trust		3,975	4,000
Other		<u>360</u>	<u>351</u>
<b>Total</b>		<u>4,668</u>	<u>5,769</u>
<b>NET INCOME/(EXPENDITURE)</b>		(34)	(1,651)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		55	1,706
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>21</u></u>	<u><u>55</u></u>

The notes form part of these financial statements

Uphaar Seva Welfare Trust

Balance Sheet

30 April 2025

	Notes	30.4.25 Unrestricted fund £	30.4.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		433	355
<b>CREDITORS</b>			
Amounts falling due within one year	4	(412)	(300)
<b>NET CURRENT ASSETS</b>		<u>21</u>	<u>55</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		21	55
<b>NET ASSETS</b>		<u>21</u>	<u>55</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>21</u>	<u>55</u>
<b>TOTAL FUNDS</b>		<u>21</u>	<u>55</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2025 and were signed on its behalf by:

Mr A M Rajani - Trustee

Mr M S Rajpara - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. RAISING FUNDS

### **Raising donations and legacies**

	30.4.25	30.4.24
	£	£
Support costs	333	867
	<u>          </u>	<u>          </u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Other creditors	412	300
	<u>412</u>	<u>300</u>

5. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	55	(34)	21
	<u>55</u>	<u>(34)</u>	<u>21</u>
<b>TOTAL FUNDS</b>	<u>55</u>	<u>(34)</u>	<u>21</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,634	(4,668)	(34)
	<u>4,634</u>	<u>(4,668)</u>	<u>(34)</u>
<b>TOTAL FUNDS</b>	<u>4,634</u>	<u>(4,668)</u>	<u>(34)</u>

Comparatives for movement in funds

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,706	(1,651)	55
	<u>1,706</u>	<u>(1,651)</u>	<u>55</u>
<b>TOTAL FUNDS</b>	<u>1,706</u>	<u>(1,651)</u>	<u>55</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,118	(5,769)	(1,651)
	<u>4,118</u>	<u>(5,769)</u>	<u>(1,651)</u>
<b>TOTAL FUNDS</b>	<u>4,118</u>	<u>(5,769)</u>	<u>(1,651)</u>

**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	1,706	(1,685)	21
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,706</u>	<u>(1,685)</u>	<u>21</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,752	(10,437)	(1,685)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>8,752</u>	<u>(10,437)</u>	<u>(1,685)</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

Uphaar Seva Welfare Trust

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025

	30.4.25	30.4.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,634	4,118
<b>Total incoming resources</b>	4,634	4,118
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donation	3,975	4,551
<b>Other</b>		
Legal & Professional Fees	360	351
<b>Support costs</b>		
<b>Management</b>		
Insurance	306	144
Advertising	-	564
Sundries	-	105
	<u>306</u>	<u>813</u>
<b>Finance</b>		
Bank charges	27	54
	<u>4,668</u>	<u>5,769</u>
Total resources expended	4,668	5,769
<b>Net expenditure</b>	<u>(34)</u>	<u>(1,651)</u>

This page does not form part of the statutory financial statements

Contents of the Financial Statements  
for the Year Ended 30 April 2025

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**UPHAAR SEVA WELFARE TRUST**

England & Wales - Charity number 1178498

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2024  
for  
Uphaar Seva Welfare Trust

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Objectives of the CIO are:

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts and traditions and for Gau Seva and Gaushalas.
- c) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.
- d) To relieve financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected including the provision of medical aid.
- e) To relieve the needs of blind and visually impaired people through provision of financial assistance to charities with similar objectives.
- f) The advancement of animal welfare includes any purpose directed towards the prevention or suppression of cruelty to animals or the prevention of relief of suffering by animals.
- g) The advancement of environmental protection and improvement includes preservation and conservation of the natural environment and the promotion of sustainable development, including religious places of worship.
- h) The promotion of healthy living.
- i) To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time

### **Significant activities**

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts.
- c) The advancement of animal welfare includes any purpose directed towards the prevention or suppression of cruelty to animals or the prevention of relief of suffering by animals. In particular Gau Seva and Gaushalas.
- d) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a CIO-Foundation registered 23rd May 2018 as amended on the 8th May 2024.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1178498

### **Principal address**

67 Uppingham Road  
Leicester  
LE5 3TB

### **Trustees**

Mrs J Patel (resigned 7.5.24)

Mr M S Rajpara

Mr A M Rajani

Uphaar Seva Welfare Trust

Report of the Trustees  
for the Year Ended 30 April 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

B M KOTECHA

Sterling

67 Uppingham Road

Leicester

Leicestershire

LE5 3TB

Approved by order of the board of trustees on 28 February 2025 and signed on its behalf by:

Mr M S Rajpara - Trustee

Independent Examiner's Report to the Trustees of  
Uphaar Seva Welfare Trust

**Independent examiner's report to the trustees of Uphaar Seva Welfare Trust**

I report to the charity trustees on my examination of the accounts of Uphaar Seva Welfare Trust (the Trust) for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

B M KOTECHA

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

28 February 2025

Uphaar Seva Welfare Trust

Statement of Financial Activities  
for the Year Ended 30 April 2024

	Notes	30.4.24 Unrestricted fund £	30.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>4,118</u>	<u>9,268</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	867	549
<b>Charitable activities</b>			
Ashirwad Seva		551	-
Shri Maan Mandir Sewa Sansthan Trust		4,000	8,307
Other		<u>351</u>	<u>560</u>
<b>Total</b>		<u>5,769</u>	<u>9,416</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,651)	(148)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,706	1,854
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>55</u></u>	<u><u>1,706</u></u>

The notes form part of these financial statements

Uphaar Seva Welfare Trust

Balance Sheet

30 April 2024

	Notes	30.4.24 Unrestricted fund £	30.4.23 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	-	144
Cash at bank		355	2,623
		<u>355</u>	<u>2,767</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	(300)	(1,061)
		<u>55</u>	<u>1,706</u>
<b>NET CURRENT ASSETS</b>			
		<u>55</u>	<u>1,706</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>55</u>	<u>1,706</u>
<b>NET ASSETS</b>		<u>55</u>	<u>1,706</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>55</u>	<u>1,706</u>
<b>TOTAL FUNDS</b>		<u>55</u>	<u>1,706</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2025 and were signed on its behalf by:

Mr A M Rajani - Trustee

Mr M S Rajpara - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. RAISING FUNDS**

**Raising donations and legacies**

	30.4.24	30.4.23
	£	£
Support costs	867	549
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

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

	30.4.24	30.4.23
	£	£
Prepayments	-	144
	<u>          </u>	<u>          </u>

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

	30.4.24	30.4.23
	£	£
Trade creditors	-	1
Other creditors	300	1,060
	<u>          </u>	<u>          </u>
	<u>300</u>	<u>1,061</u>

**6. MOVEMENT IN FUNDS**

	At 1.5.23	Net movement in funds	At
	£	£	30.4.24
			£
<b>Unrestricted funds</b>			
General fund	1,706	(1,651)	55
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,706</u>	<u>(1,651)</u>	<u>55</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,118	(5,769)	(1,651)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>4,118</u>	<u>(5,769)</u>	<u>(1,651)</u>

**Comparatives for movement in funds**

	At 1.5.22	Net movement in funds	At
	£	£	30.4.23
			£
<b>Unrestricted funds</b>			
General fund	1,854	(148)	1,706
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,854</u>	<u>(148)</u>	<u>1,706</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,268	(9,416)	(148)
	—	—	—
<b>TOTAL FUNDS</b>	<u>9,268</u>	<u>(9,416)</u>	<u>(148)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	1,854	(1,799)	55
	—	—	—
<b>TOTAL FUNDS</b>	<u>1,854</u>	<u>(1,799)</u>	<u>55</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,386	(15,185)	(1,799)
	—	—	—
<b>TOTAL FUNDS</b>	<u>13,386</u>	<u>(15,185)</u>	<u>(1,799)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

Uphaar Seva Welfare Trust

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2024

	30.4.24 £	30.4.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,118	9,268
<b>Total incoming resources</b>	<u>4,118</u>	<u>9,268</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donation	4,551	8,307
<b>Other</b>		
Legal & Professional Fees	351	560
<b>Support costs</b>		
<b>Management</b>		
Insurance	144	172
Telephone & Internet	-	120
Advertising	564	232
Sundries	105	-
	<u>813</u>	<u>524</u>
<b>Finance</b>		
Bank charges	54	25
	<u>5,769</u>	<u>9,416</u>
Total resources expended		
	<u>5,769</u>	<u>9,416</u>
<b>Net expenditure</b>	<u>(1,651)</u>	<u>(148)</u>

Uphaar Seva Welfare Trust

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for the Year Ended 30 April 2024

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**UPHAAR SEVA WELFARE TRUST**

England & Wales - Charity number 1178498

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2023  
for  
Uphaar Seva Welfare Trust

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

Uphaar Seva Welfare Trust

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for the Year Ended 30 April 2023

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Objectives of the CIO are:

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts and traditions.
- c) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.
- d) To relieve financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected including the provision of medical aid.
- e) To relieve the needs of blind and visually impaired people through provision of financial assistance to charities with similar objectives.
- f) The advancement of animal welfare includes any purpose directed towards the prevention or suppression of cruelty to animals or the prevention of relief of suffering by animals.
- g) The advancement of environmental protection and improvement includes preservation and conservation of the natural environment and the promotion of sustainable development, including religious places of worship.
- h) The promotion of healthy living.
- i) To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time

### **Significant activities**

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts.
- c) The advancement of animal welfare includes any purpose directed towards the prevention or suppression of cruelty to animals or the prevention of relief of suffering by animals.
- d) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1178498

### **Principal address**

67 Uppingham Road  
Leicester  
LE5 3TB

Uphaar Seva Welfare Trust

Report of the Trustees  
for the Year Ended 30 April 2023

**Trustees**

Mrs J Patel

Mr S Mehta (resigned 5.7.22)

Mr P Patel (resigned 5.7.22)

Mr M S Rajpara (appointed 5.7.22)

Mr A M Rajani (appointed 5.7.22)

**Independent Examiner**

B M KOTECHA

Sterling

67 Uppingham Road

Leicester

Leicestershire

LE5 3TB

Approved by order of the board of trustees on 14 February 2024 and signed on its behalf by:

Mr M S Rajpara - Trustee

**Independent examiner's report to the trustees of Uphaar Seva Welfare Trust**

I report to the charity trustees on my examination of the accounts of Uphaar Seva Welfare Trust (the Trust) for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

B M KOTECHA

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

14 February 2024

Uphaar Seva Welfare Trust

Statement of Financial Activities  
for the Year Ended 30 April 2023

	Notes	30.4.23 Unrestricted fund £	30.4.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		9,268	38,692
<b>EXPENDITURE ON</b>			
Raising funds	2	524	635
<b>Charitable activities</b>	3		
Donations		8,332	37,484
Other		560	2,947
<b>Total</b>		9,416	41,066
<b>NET INCOME/(EXPENDITURE)</b>		(148)	(2,374)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,854	4,228
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,706	1,854

The notes form part of these financial statements

Uphaar Seva Welfare Trust

Balance Sheet

30 April 2023

	Notes	30.4.23 Unrestricted fund £	30.4.22 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	144	-
Cash at bank and in hand		<u>2,623</u>	<u>2,754</u>
		2,767	2,754
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,061)	(900)
		<u>1,706</u>	<u>1,854</u>
<b>NET CURRENT ASSETS</b>			
		<u>1,706</u>	<u>1,854</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,706	1,854
<b>NET ASSETS</b>		<u>1,706</u>	<u>1,854</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>1,706</u>	<u>1,854</u>
<b>TOTAL FUNDS</b>		<u>1,706</u>	<u>1,854</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 February 2024 and were signed on its behalf by:

Mr A M Rajani - Trustee

Mr M S Rajpara - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. RAISING FUNDS

### Raising donations and legacies

	30.4.23	30.4.22
	£	£
Support costs	524	635
	<u>          </u>	<u>          </u>

**3. CHARITABLE ACTIVITIES COSTS**

Donations:

1) Shri Maan Mandir Sewa Sansthan Trust £7,500

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

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

	30.4.23	30.4.22
	£	£
Prepayments	144	-
	<u>144</u>	<u>-</u>

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

	30.4.23	30.4.22
	£	£
Trade creditors	1	-
Other creditors	1,060	900
	<u>1,061</u>	<u>900</u>

**7. MOVEMENT IN FUNDS**

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,854	(148)	1,706
	<u>1,854</u>	<u>(148)</u>	<u>1,706</u>
<b>TOTAL FUNDS</b>	<u>1,854</u>	<u>(148)</u>	<u>1,706</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	9,268	(9,416)	(148)
	<u>9,268</u>	<u>(9,416)</u>	<u>(148)</u>
<b>TOTAL FUNDS</b>	<u>9,268</u>	<u>(9,416)</u>	<u>(148)</u>

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	4,228	(2,374)	1,854
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>4,228</u>	<u>(2,374)</u>	<u>1,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,692	(41,066)	(2,374)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>38,692</u>	<u>(41,066)</u>	<u>(2,374)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	4,228	(2,522)	1,706
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>4,228</u>	<u>(2,522)</u>	<u>1,706</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,960	(50,482)	(2,522)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>47,960</u>	<u>(50,482)</u>	<u>(2,522)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

Uphaar Seva Welfare Trust

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	(2)
Donations	9,268	33,379
Gift aid	-	5,315
	<hr/>	<hr/>
	9,268	38,692
<b>Total incoming resources</b>	9,268	38,692
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donation	8,307	37,484
<b>Other</b>		
Legal & Professional Fees	560	500
Travel Expense	-	882
Administration Expense	-	1,565
	<hr/>	<hr/>
	560	2,947
<b>Support costs</b>		
<b>Management</b>		
Insurance	172	-
Telephone & Internet	120	201
Advertising	232	425
Sundries	-	52
	<hr/>	<hr/>
	524	678
<b>Finance</b>		
Bank charges	25	(43)
	<hr/>	<hr/>
Total resources expended	9,416	41,066
<b>Net expenditure</b>	<hr/> <hr/>	<hr/> <hr/>
	(148)	(2,374)

This page does not form part of the statutory financial statements

**UPHAAR SEVA WELFARE TRUST**

England & Wales - Charity number 1178498

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2022  
for  
Uphaar Seva Welfare Trust

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

Uphaar Seva Welfare Trust

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for the Year Ended 30 April 2022

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Objectives of the CIO are:

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts and traditions.
- c) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.
- d) To relieve financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected including the provision of medical aid.
- e) To relieve the needs of blind and visually impaired people through provision of financial assistance to charities with similar objectives.

### **Significant activities**

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1178498

### **Principal address**

28 Columbine Road  
Leicester  
LE5 1UG

### **Trustees**

Mrs Jayaben Patel  
Mr Shailesh Mehta (appointed 1.8.21) (resigned 5.7.22)  
Mr Prakashbhai Patel (resigned 5.7.22)  
Mr Mahendrakumar Shantilal Rajpara (appointed 5.7.22)  
Mr Ashokkumar Maganlal Rajani (appointed 5.7.22)

### **Independent Examiner**

B M KOTECHA  
Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

Uphaar Seva Welfare Trust

Report of the Trustees  
for the Year Ended 30 April 2022

Approved by order of the board of trustees on 28 February 2023 and signed on its behalf by:

Mrs Jayaben Patel - Trustee

Independent Examiner's Report to the Trustees of  
Uphaar Seva Welfare Trust

**Independent examiner's report to the trustees of Uphaar Seva Welfare Trust**

I report to the charity trustees on my examination of the accounts of Uphaar Seva Welfare Trust (the Trust) for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

B M KOTECHA  
Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

28 February 2023

Uphaar Seva Welfare Trust

Statement of Financial Activities  
for the Year Ended 30 April 2022

	Notes	30.4.22 Unrestricted fund £	30.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>38,692</u>	<u>31,984</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	635	1,183
<b>Charitable activities</b>	3		
Donations		37,484	27,550
Other		<u>2,947</u>	<u>1,604</u>
<b>Total</b>		<u>41,066</u>	<u>30,337</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,374)	1,647
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		4,228	2,581
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,854</u></u>	<u><u>4,228</u></u>

The notes form part of these financial statements

Uphaar Seva Welfare Trust

Balance Sheet

30 April 2022

	Notes	30.4.22 Unrestricted fund £	30.4.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		2,754	6,228
<b>CREDITORS</b>			
Amounts falling due within one year	6	(900)	(2,000)
<b>NET CURRENT ASSETS</b>		<u>1,854</u>	<u>4,228</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,854	4,228
<b>NET ASSETS</b>		<u>1,854</u>	<u>4,228</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>1,854</u>	<u>4,228</u>
<b>TOTAL FUNDS</b>		<u>1,854</u>	<u>4,228</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2023 and were signed on its behalf by:

Mrs Jayaben Patel - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. RAISING FUNDS

### Raising donations and legacies

	30.4.22	30.4.21
	£	£
Postage and stationery	-	400
Bank Charges	(43)	185
Support costs	678	598
	<u>635</u>	<u>1,183</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Donations	
	<u>37,484</u>

Donations:

1) Ashirwad Seva	£29,949
2) Dana Maharaj	£ 4,535
3) Leicester Hospital	£3,000

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>31,984</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,183
<b>Charitable activities</b>	
Donations	27,550
Other	<u>1,604</u>
<b>Total</b>	<u>30,337</u>
<b>NET INCOME</b>	1,647
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	2,581
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>4,228</u></u>

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

	30.4.22	30.4.21
	£	£
Other creditors	900	2,000
	<u>          </u>	<u>          </u>

**7. MOVEMENT IN FUNDS**

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,228	(2,374)	1,854
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>4,228</u>	<u>(2,374)</u>	<u>1,854</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,692	(41,066)	(2,374)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>38,692</u>	<u>(41,066)</u>	<u>(2,374)</u>

**Comparatives for movement in funds**

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,581	1,647	4,228
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,581</u>	<u>1,647</u>	<u>4,228</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,984	(30,337)	1,647
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>31,984</u>	<u>(30,337)</u>	<u>1,647</u>

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	2,581	(727)	1,854
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>2,581</u>	<u>(727)</u>	<u>1,854</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,676	(71,403)	(727)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,676</u>	<u>(71,403)</u>	<u>(727)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

Uphaar Seva Welfare Trust

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022

	30.4.22	30.4.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(2)	-
Donations	33,379	27,378
Gift aid	5,315	4,606
	<hr/>	<hr/>
	38,692	31,984
<b>Total incoming resources</b>	38,692	31,984
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage and stationery	-	400
Bank Charges	(43)	185
	<hr/>	<hr/>
	(43)	585
<b>Charitable activities</b>		
Donation	37,484	27,550
<b>Other</b>		
Legal & Professional Fees	500	360
Travel Expense	882	110
Administration Expense	1,565	1,134
	<hr/>	<hr/>
	2,947	1,604
<b>Support costs</b>		
<b>Management</b>		
Telephone & Internet	201	-
Postage and stationery	-	258
Advertising	425	340
Sundries	52	-
	<hr/>	<hr/>
	678	598
Total resources expended	41,066	30,337
<b>Net (expenditure)/income</b>	<hr/> <hr/> (2,374)	<hr/> <hr/> 1,647

This page does not form part of the statutory financial statements

**UPHAAR SEVA WELFARE TRUST**

England & Wales - Charity number 1178498

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2021  
for  
Uphaar Seva Welfare Trust

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

Contents of the Financial Statements  
for the Year Ended 30 April 2021

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Objectives of the CIO are:

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts and traditions.
- c) To relieve the sick-poor and those in financial hardship, either generally or individually, by making grants of money for providing or paying for food, clothing and medical treatment which beneficiaries could not otherwise afford.
- d) To relieve financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected including the provision of medical aid.
- e) To relieve the needs of blind and visually impaired people through provision of financial assistance to charities with similar objectives.

### **Significant activities**

- a) To advance the education of children who would otherwise be excluded from educational opportunities by reason of poverty, in particular by the provision of grants of money, scholarships and maintenance allowances.
- b) To advance the Hindu religion for the benefit of the public by providing grants to facilitate the performance of ceremonies, rites and rituals and an understanding of Hindu texts.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1178498

### **Principal address**

28 Columbine Road  
Leicester  
LE5 1UG

### **Trustees**

Mrs Jayaben Patel  
Mrs Jayshree Ranjit Sonigra (resigned 1.3.21)  
Mr Kailesh Ranjit Sonigra (resigned 23.11.20)  
Mr Shailesh Mehta (appointed 1.8.21)  
Mr Prakashbhai Patel (appointed 3.3.21)

### **Independent Examiner**

B M KOTECHA  
Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

Uphaar Seva Welfare Trust

Report of the Trustees  
for the Year Ended 30 April 2021

Approved by order of the board of trustees on 25 February 2022 and signed on its behalf by:

Mrs Jayaben Patel - Trustee

Independent Examiner's Report to the Trustees of  
Uphaar Seva Welfare Trust

**Independent examiner's report to the trustees of Uphaar Seva Welfare Trust**

I report to the charity trustees on my examination of the accounts of Uphaar Seva Welfare Trust (the Trust) for the year ended 30 April 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

B M KOTECHA  
Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

25 February 2022

Uphaar Seva Welfare Trust

Statement of Financial Activities  
for the Year Ended 30 April 2021

	Notes	30.4.21 Unrestricted fund £	30.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		31,984	60,986
<b>EXPENDITURE ON</b>			
Raising funds	2	1,183	1,548
<b>Charitable activities</b>	3		
Donations		27,550	64,521
Other		1,604	3,234
<b>Total</b>		30,337	69,303
<b>NET INCOME/(EXPENDITURE)</b>		1,647	(8,317)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		2,581	10,898
<b>TOTAL FUNDS CARRIED FORWARD</b>		4,228	2,581

The notes form part of these financial statements

Uphaar Seva Welfare Trust

Balance Sheet  
30 April 2021

	Notes	30.4.21 Unrestricted fund £	30.4.20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		6,228	4,619
<b>CREDITORS</b>			
Amounts falling due within one year	6	(2,000)	(2,038)
<b>NET CURRENT ASSETS</b>		<u>4,228</u>	<u>2,581</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,228	2,581
<b>NET ASSETS</b>		<u>4,228</u>	<u>2,581</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>4,228</u>	<u>2,581</u>
<b>TOTAL FUNDS</b>		<u>4,228</u>	<u>2,581</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 February 2022 and were signed on its behalf by:

Mrs Jayaben Patel - Trustee

Mr Prakashbhai Patel - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. RAISING FUNDS

### Raising donations and legacies

	30.4.21	30.4.20
	£	£
Postage and stationery	400	150
Sundries	-	120
Social and Religious Events	-	500
Bank Charges	185	778
Support costs	598	-
	<u>1,183</u>	<u>1,548</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Donations	
	<u>27,550</u>
Donations:	
1) Ashirwad Seva	£19,812
2) Dana Maharaj	£ 6,613
3) Bardoli Medical Foundation	£ 100

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**Trustees' expenses**

Travel expense £110.00 paid to trustees for the period ended 30 April 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	60,986
<b>EXPENDITURE ON</b>	
Raising funds	1,548
<b>Charitable activities</b>	
Donations	64,521
Other	<u>3,234</u>
<b>Total</b>	69,303
<b>NET INCOME/(EXPENDITURE)</b>	<u>(8,317)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	10,898
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,581</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Other creditors	2,000	2,038
	<u>          </u>	<u>          </u>

7. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,581	1,647	4,228
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,581</u>	<u>1,647</u>	<u>4,228</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,984	(30,337)	1,647
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>31,984</u>	<u>(30,337)</u>	<u>1,647</u>

Comparatives for movement in funds

	At 1.5.19	Net movement in funds	At 30.4.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,898	(8,317)	2,581
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>10,898</u>	<u>(8,317)</u>	<u>2,581</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	60,986	(69,303)	(8,317)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>60,986</u>	<u>(69,303)</u>	<u>(8,317)</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	10,898	(6,670)	4,228
	—	—	—
<b>TOTAL FUNDS</b>	<u>10,898</u>	<u>(6,670)</u>	<u>4,228</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	92,970	(99,640)	(6,670)
	—	—	—
<b>TOTAL FUNDS</b>	<u>92,970</u>	<u>(99,640)</u>	<u>(6,670)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2021

	30.4.21	30.4.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	(1)
Donations	27,378	48,997
Gift aid	4,606	11,990
	<hr/>	<hr/>
	31,984	60,986
<b>Total incoming resources</b>	31,984	60,986
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage and stationery	400	150
Sundries	-	120
Social and Religious Events	-	500
Bank Charges	185	778
	<hr/>	<hr/>
	585	1,548
<b>Charitable activities</b>		
Donation	27,550	64,521
<b>Other</b>		
Legal & Professional Fees	360	1,524
Travel Expense	110	710
Administration Expense	1,134	1,000
	<hr/>	<hr/>
	1,604	3,234
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	258	-
Advertising	340	-
	<hr/>	<hr/>
	598	-
<b>Total resources expended</b>	30,337	69,303
<b>Net income/(expenditure)</b>	<hr/> <hr/>	<hr/> <hr/>
	1,647	(8,317)