

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

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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**

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

Statement of Financial Activities  
for the Year Ended 30 April 2021

		30.4.21 Unrestricted fund £	30.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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

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

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**

	30.4.21	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
	<hr/>	<hr/>	<hr/>
<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)
	<hr/>	<hr/>	<hr/>
<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
	<hr/>	<hr/>
<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	-
	<hr/>	<hr/>
Total resources expended	30,337	69,303
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	1,647	(8,317)
	<hr/>	<hr/>