

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

Contents of the Financial Statements
for the Year Ended 30 April 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

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 KOTCHA

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 KOTTECHA

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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		9,268	38,692
EXPENDITURE ON			
Raising funds	2	524	635
Charitable activities	3		
Donations		8,332	37,484
Other		560	2,947
Total		9,416	41,066
NET INCOME/(EXPENDITURE)		(148)	(2,374)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,854	4,228
TOTAL FUNDS CARRIED FORWARD		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 £
CURRENT ASSETS			
Debtors	5	144	-
Cash at bank and in hand		2,623	2,754
		<u>2,767</u>	<u>2,754</u>
CREDITORS			
Amounts falling due within one year	6	(1,061)	(900)
		<u>1,706</u>	<u>1,854</u>
NET CURRENT ASSETS			
		<u>1,706</u>	<u>1,854</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,706	1,854
		<u>1,706</u>	<u>1,854</u>
NET ASSETS			
		<u>1,706</u>	<u>1,854</u>
FUNDS	7		
Unrestricted funds		1,706	1,854
		<u>1,706</u>	<u>1,854</u>
TOTAL FUNDS			
		<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
	£	£	£
Unrestricted funds			
General fund	1,854	(148)	1,706
	<u>1,854</u>	<u>(148)</u>	<u>1,706</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	9,268	(9,416)	(148)
	<u>9,268</u>	<u>(9,416)</u>	<u>(148)</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	4,228	(2,374)	1,854
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	38,692	(41,066)	(2,374)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	4,228	(2,522)	1,706
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	47,960	(50,482)	(2,522)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(2)
Donations	9,268	33,379
Gift aid	-	5,315
	<hr/> 9,268	<hr/> 38,692
Total incoming resources	9,268	38,692
EXPENDITURE		
Charitable activities		
Donation	8,307	37,484
Other		
Legal & Professional Fees	560	500
Travel Expense	-	882
Administration Expense	-	1,565
	<hr/> 560	<hr/> 2,947
Support costs		
Management		
Insurance	172	-
Telephone & Internet	120	201
Advertising	232	425
Sundries	-	52
	<hr/> 524	<hr/> 678
Finance		
Bank charges	25	(43)
	<hr/> 9,416	<hr/> 41,066
Total resources expended		
	<hr/> (148)	<hr/> (2,374)
Net expenditure	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements