

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		4,118	9,268
<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		351	560
<b>Total</b>		5,769	9,416
<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>		55	1,706

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>			
		55	1,706
<b>NET ASSETS</b>		<u>55</u>	<u>1,706</u>
<b>FUNDS</b>	6		
Unrestricted funds		55	1,706
<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>



**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)
	<hr/>	<hr/>	<hr/>
<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
	<hr/>	<hr/>	<hr/>
<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)
	<hr/>	<hr/>	<hr/>
<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>	4,118	9,268
<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	-
	813	524
<b>Finance</b>		
Bank charges	54	25
Total resources expended	5,769	9,416
<b>Net expenditure</b>	(1,651)	(148)

This page does not form part of the statutory financial statements

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for the Year Ended 30 April 2024

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