

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

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

B M KOTCHA
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

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

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

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 £
CURRENT ASSETS			
Cash at bank		433	355
CREDITORS			
Amounts falling due within one year	4	(412)	(300)
NET CURRENT ASSETS		<u>21</u>	<u>55</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21	55
NET ASSETS		<u>21</u>	<u>55</u>
FUNDS	5		
Unrestricted funds		<u>21</u>	<u>55</u>
TOTAL FUNDS		<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
	£	£	£
Unrestricted funds			
General fund	55	(34)	21
	<u>55</u>	<u>(34)</u>	<u>21</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	4,634	(4,668)	(34)
	<u>4,634</u>	<u>(4,668)</u>	<u>(34)</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	1,706	(1,651)	55
	<u>1,706</u>	<u>(1,651)</u>	<u>55</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	4,118	(5,769)	(1,651)
	<u>4,118</u>	<u>(5,769)</u>	<u>(1,651)</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	1,706	(1,685)	21
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	8,752	(10,437)	(1,685)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.

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

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

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

	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 8
Detailed Statement of Financial Activities	9