

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Loyadham Parivar UK**

KBMD Limited
Chartered Certified Accountants
Maple House
382 Kenton Road
Harrow
Middlesex
HA3 9DP

Loyadham Parivar UK

Contents of the Financial Statements for the year ended 31 March 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Loyadham Parivar UK

Report of the Trustees for the year ended 31 March 2025

The Trustees of the charity for the purposes of the SORP (FRS 102) present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

The objects of the charity set out in its governing document are as follows: To promote Indian culture and Hindu religion in the UK to encourage racial harmony for public benefit and to prevent and relief of poverty in India by assisting in the provision of education, training and health care projects. And to relive elderly people in India and propagation of the Hindu faith, in particular Bhagwan Swaminarayan.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

ACHIEVEMENT AND PERFORMANCE

The charity is constitutionally independent organisation and working on advancing and propagating the Indian culture and Hindu religion in particular Swaminarayan faith.

Our youth take part in and help organise street walks and street briefing every few months. The aim is crime prevention and knowing our local community in Kenton.

Religious Activities: The aim of the charity is to provide service of worship and meditation and also allow believers to practice their faith, to foster harmony, non-violence, tolerance and good citizenship of the people. The charity also provides resources (sacred printed material, Pen drive, Videos, and YouTube etc.). The charity actively encourages individuals of all backgrounds, regardless of their level of literacy to participate in the activities.

Worship of Bhagwan Shree Swaminarayan, this involved prayers, singing devotional hymns and shared religiously blessed food. Organised Hindu festival celebrations, for example Diwali, the New Year (according to the Hindu calendar), Janmashtmi, Ram Navami, Swaminarayan Jayanti and various other festivals.

Actively engaged in securing a place for worship and raising interest free loans to purchase the property.

FINANCIAL REVIEW

During the year, the donation income received as per expectations. The Trustees would like to thank all the members for the successful activities for generating funds.

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In establishing this policy, the Trustees conducts an annual review of the level of unrestricted reserves in the general fund by considering risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient to allow time for re-organisation in the event of a downturn in income or asset values; to protect ongoing work programme; and to allow the Charity to meet its objectives.

The Trustees review the Charity's reserves policy annually and are satisfied with the level of cash reserves at the year end and are confident that the cash reserves will increase in subsequent years.

Loyadham Parivar UK

Report of the Trustees for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing documents, the memorandum and articles of association.

All Trustees have been allocated an area of responsibility which, where possible, is in accordance with their skills and experience.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the SORP (FRS 102). The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable in accordance with the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No.: 1185387

Registered Office
81 Byron Road
Wembley
HA0 3PB

Trustees

The following Trustees served during the year:

ShaileshKumar Patel
Ramji Devji Kerai
Lalji Murji Patel
Sandipkumar Patel
Mihirkumar Patel

Accountants
KBMD Limited
382 Kenton Rd,
Harrow
Middlesex
HA3 9DP

Bankers

1) Metro Bank
Unit 1 The Mall
Edgware
Middlesex
HA8 7BD

2) HSBC Bank
584 High Road, Wembley
Middlesex
HA0 2DB

Loyadham Parivar UK

Report of the Trustees for the year ended 31 March 2025

Approved by, order of the board of trustees on 17/07/2025 and signed on its behalf by:



.....
Mr S R Patel - Trustee

Independent Examiner's Report to the Trustees of Loyadham Parivar UK

Independent examiner's report to the trustees of Loyadham Parivar UK

I report to the charity trustees on my examination of the accounts of Loyadham Parivar UK (the Trust) for the year ended 31 March 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.

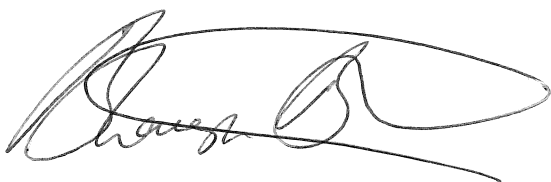
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Bhavesh Bhudia, BSc, FCCA, CTA, ARA

KBMD Limited
Chartered Certified Accountants
Maple House
382 Kenton Road
Harrow
Middlesex
HA3 9DP

Date: 17/07/2025

Loyadham Parivar UK

Statement of Financial Activities for the year ended 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		327,487	228,358
Investment income	2	3,520	-
Total		331,007	228,358
EXPENDITURE ON			
Raising funds	3	31,226	35,680
NET INCOME		299,781	192,678
RECONCILIATION OF FUNDS			
Total funds brought forward		340,703	148,025
TOTAL FUNDS CARRIED FORWARD		640,484	340,703

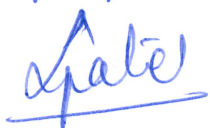
The notes form part of these financial statements

Loyadham Parivar UK

Balance Sheet 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS	Notes		
Debtors	6	4,280	7,392
Cash at bank		637,704	334,691
		<u>641,984</u>	<u>342,083</u>
CREDITORS			
Amounts falling due within one year	7	(1,500)	(1,380)
NET CURRENT ASSETS		<u>640,484</u>	<u>340,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>640,484</u>	<u>340,703</u>
NET ASSETS		<u>640,484</u>	<u>340,703</u>
FUNDS	8		
Unrestricted funds		640,484	340,703
TOTAL FUNDS		<u>640,484</u>	<u>340,703</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/07/2025 and were signed on its behalf by:



Mr S R Patel - Trustee



Mr L M D Patel - Trustee

The notes form part of these financial statements

Loyadham Parivar UK

Notes to the Financial Statements for the year ended 31 March 2025

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 received 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 when paid 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. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	3,520	-

Loyadham Parivar UK

Notes to the Financial Statements - continued for the year ended 31 March 2025

3. RAISING FUNDS

Raising donations and legacies

31.3.25	31.3.24
£	£
<u>31,226</u>	<u>35,680</u>

Support costs

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>228,358</u>
EXPENDITURE ON	
Raising funds	<u>35,680</u>
NET INCOME	<u>192,678</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>148,025</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>340,703</u></u>

Loyadham Parivar UK

Notes to the Financial Statements - continued for the year ended 31 March 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	-	7,392
Prepayments	4,280	-
	<u>4,280</u>	<u>7,392</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	1,500	1,380
	<u>1,500</u>	<u>1,380</u>

8. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	340,703	299,781	640,484
	<u>340,703</u>	<u>299,781</u>	<u>640,484</u>
TOTAL FUNDS	<u>340,703</u>	<u>299,781</u>	<u>640,484</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	331,007	(31,226)	299,781
	<u>331,007</u>	<u>(31,226)</u>	<u>299,781</u>
TOTAL FUNDS	<u>331,007</u>	<u>(31,226)</u>	<u>299,781</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	148,025	192,678	340,703
	<u>148,025</u>	<u>192,678</u>	<u>340,703</u>
TOTAL FUNDS	<u>148,025</u>	<u>192,678</u>	<u>340,703</u>

Loyadham Parivar UK

Notes to the Financial Statements - continued for the year ended 31 March 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	228,358	(35,680)	192,678
TOTAL FUNDS	<u>228,358</u>	<u>(35,680)</u>	<u>192,678</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	148,025	492,459	640,484
TOTAL FUNDS	<u>148,025</u>	<u>492,459</u>	<u>640,484</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	559,365	(66,906)	492,459
TOTAL FUNDS	<u>559,365</u>	<u>(66,906)</u>	<u>492,459</u>

Loyadham Parivar UK

Notes to the Financial Statements - continued for the year ended 31 March 2025

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Loyadham Parivar UK

Detailed Statement of Financial Activities for the year ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	281,787	228,359
Gift aid	45,700	-
	<u>327,487</u>	<u>228,358</u>
Investment income		
Deposit account interest	3,520	-
Total incoming resources	<u>331,007</u>	<u>228,358</u>
EXPENDITURE		
Support costs		
Management		
Accountancy	1,500	1,380
Food provisions	10,265	9,600
Hall Hire	15,665	11,896
Donations given	251	-
Equipment costs	364	-
Travelling	-	3,900
Event cost	-	8,904
Legal and professional fees	3,180	-
	<u>31,225</u>	<u>35,680</u>
Finance		
Bank charges	1	-
Total resources expended	<u>31,226</u>	<u>35,680</u>
Net income	<u><u>299,781</u></u>	<u><u>192,678</u></u>

This page does not form part of the statutory financial statements