



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' annual report (including Directors' report) for the period

From: 1<sup>st</sup> April, 2022 Period start date To: Period end date 31<sup>st</sup> March, 2023

Charity name: Tara Sansthan UK

Charity registration number: 1189735

Company number:

## Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the CIO are: the relief of sickness and preservation of health to the poor in India by provision of financial assistance for the provision of treatment for those who are blind or otherwise suffer from eye related problems and to help with the provision of facilities and equipment for eye care.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Work of our charity suffered especially after COVID19 in UK as well as India.</b> We decided to open a branch of Tara Sansthan UK in Leicester and rented a room on the advice of Mr Deepesh Mittal, Trustee from India. We also rented a Barclay card machine and placed in Leicester branch which was managed jointly by Managing Trustee and a voluntary Funding Manager. Donation were adversely affected and funds stopped coming in.  We started to organise eye camps in Coventry and two successful eye camps were held, one at Wellness Junction at Broad Street Hall and second one was at Ukranian Community Centre where we organised to get eye health checks for Refugees from Ukraine war. These eye camps were very successful and were very cost effective because we were supported by Rotary Club and BOPA (British Organisation for People of Asian Origin). We visited Udaipur and took Miss England team to visit Tara Sasthan Udaipur and it was a very successful trip. We also visited charities in Udaipur that are working on the education, health, Welfare of young girls from deprived communities.

		<p>We sent <b>£ 12136</b> to Tara Sansthan Udaipur as well during this difficult period. We have also focussed on Charitable work, especially on the Environment through Peace Garden and Miss England team has helped us with raising the profile of our charitable work in UK. The demand for eye camps and health &amp; Wellness workshops for vulnerable community groups in UK is growing. We have taken part in engaging volunteers to carry out the maintenance work on Peace Garden where we hold open air workshops for Yoga, meditation and other mental health issues. We also undertake canal Cleaning and litter picking along Coventry Canal and educate people in local community to take responsibility for looking after the environment and raise awareness about climate change, especially amongst youth.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes, Trustees have had the regard to the guidance issued by the Charity Commission on public benefit

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>NA</b>
Policy on social investment including program related investment	Para 1.38	<b>NA</b>
Contribution made by volunteers	Para 1.38	<b>NA</b>
Other		<b>NA</b>

## Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>CIO was founded to enable members of local community to take part in serving people need and this term we linked up with like minded organisations in UK to expand our network and resources of volunteers. In particular we invited BOPA (British Organisation for People of Asian-origin), Coventry Mercia Lions Club and Rotary Club who also undertake similar charitable work in UK especially holding eye camps for local community. Large sections of poor communities need help with checks of eye health as it is not covered by NHS. Also weaker sections of community cannot afford to eat balanced health food and have health &amp; Wellness issues. We have started holding eye camps in UK local communities and these are cost effective as voluntary help from Health professional is available through Rotary Clubs and BOPA. Also workshops are held at Wellness Junction with the help of NHS UHCW to raise awareness about issues like Cancer, heart problems, mental health. We have also started to hold open air Health &amp; Wellness workshops at Peace Garden and people from vulnerable sections of community find these sessions therapeutic.</p> <p>Help for eye operations in India through Tara Sansthan Udaipur is still an important objective and Miss England team are also helping us with raising the profile of this overseas work.</p>
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### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	NA
Performance of fundraising activities against objectives set	Para 1.41	NA
Investment performance against objectives	Para 1.41	NA
Other		NA

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## Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Charity's financial position continues to be good and more emphasis is also on voluntary contributions and help we have started to get from similar minded charitable groups.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We are holding only sufficient funds in reserve so that operational overheads are taken care of. Funds are sent to Tara Sansthan Udaipur periodically.
Amount of reserves held	Para 1.22	<b>£ 16622.64</b>
Reasons for holding zero reserves	Para 1.22	<b>NA</b>
Details of fund materially in deficit	Para 1.24	<b>NA</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

## Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc	Para 1.25	<b>MOU</b>
How is the charity constituted? for example <a href="#">limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>We have four Trustees that were nominated at the beginning of formation of CIO. One Trustee resigned due to personal reasons and we have appointed Councillor Ramesh Mohan Lal Srivastava to fill this vacancy in AGM held on 31<sup>st</sup> August 2023.</b>

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and administrative details

Charity name	Tara Sansthan UK
Other name the charity uses	
Registered charity number	11898735
Charity's principal address	5, Albany Road, Coventry, West Midlands, Coventry UK

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Davinder Prasad	Managing Trustee	First Trustee	
2	Mr Ravi Bhushan	Trustee	First Trustee	
3	Councillor Ramesh Mohan Lal Srivastava	Trustee	31-08-23	
4	Mr Deepesh Mittal	Trustee from India	First Trustee	
5				
6				
7				
8				
9				
10				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Corporate trustees – names of the directors at the date the report was approved

Director name	

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Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity’s objects	
Details of arrangements for safe custody and segregation of such assets from the charity’s own assets	

**Additional information (optional)**

**Names and addresses of advisers (optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Other optional information**

**Declarations**

The company has taken advantage of the small companies’ exemption in preparing the report above.

The trustees declare that they have approved the trustees’ report (including directors’ report) above.

Signed on behalf of the charity’s trustees/directors

Signature(s)		
Full name(s)	Mr Davinder Prasad	
Position (for example Secretary, Chair, etc)	Managing Trustee	

Date

12-01-2024



Tara Sansthan UK		Charity No	1189735	
		Company No	CE022020	
Annual accounts for the period				
Period start date	01/04/2022	To	Period end date	31/03/2023

## Section A Statement of financial activities (including summary income and expenditure account)

### Recommended categories by activity

#### Income (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

**Total**

#### Expenditure (Notes 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

**Total**

#### Net income/(expenditure) before tax for the reporting period

Tax payable

#### Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	28,942	-	-	28,942	31,823
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	28,942	-	-	28,942	31,823

S08	1,550	-	-	1,550	-
S09	12,692	-	-	12,692	36,820
S10					
S11	6,857	-	-	6,857	696
S12	21,099	-	-	21,099	37,516

S13	7,843	-	-	7,843	-	5,693
S14	-	-	-	-	-	-
S15	7,843	-	-	7,843	-	5,693
S16	-	-	-	-	-	-
S17	7,843	-	-	7,843	-	5,693
S18	-	-	-	-	-	-
S19	-	-	-	-	-	-

S20	-	-	-	-	-	-
S21	-	-	-	-	-	-
S22	7,843	-	-	7,843	-	5,693
S23	8,780	-	-	8,780	-	14,473
S24	16,623	-	-	16,623	-	8,780

**Section B Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	16,623	-	-	16,623	8,780
<b>Total current assets</b>		B10	16,623	-	-	16,623	8,780
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	16,623	-	-	16,623	8,780
<b>Total assets less current liabilities</b>		B13	16,623	-	-	16,623	8,780
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	16,623	-	-	16,623	8,780
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19			-	-	-
Revaluation reserve		B20				-	
Fair value reserve		B21					
<b>Total funds</b>		B22	-	-	-	-	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Davinder Prasad JP	15/01/2024

## Note 2

## Accounting policies

## 2.2 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Voluntary help	The value of any voluntary help received is not included in the accounts but is	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

volunteer help	described in the trustees' annual report.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>2.3 EXPENDITURE AND LIABILITIES</b>					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>2.4 ASSETS</b>					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year				
	They are valued at cost.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	The depreciation rates and methods used are disclosed in note 14.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes*	No*	N/a*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		✓	✓	✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		✓	✓	✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓	✓	✓
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		✓	✓	✓
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				

## Section C

## Notes to the accounts

(cont)

## Note 3

## Income

## Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
--	--------------------	-------------------------	-----------------	------------------	-----------------

## Donations and legacies:

Donations and gifts	17,693	-	-	17,693	31,823
Gift Aid	11,249	-	-	11,249	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>28,942</b>	<b>-</b>	<b>-</b>	<b>28,942</b>	<b>31,823</b>

## Charitable activities:

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Other trading activities:

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Income from investments:

Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Separate material item of income

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Other:

Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## TOTAL INCOME

28,942	-	-	28,942	31,823
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## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

*Not Applicable*

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

*Not Applicable*

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

*Not Applicable*

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

*Not Applicable*

Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	1,550	-	-	1,550	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	933	-	-	933	196
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	5,924	-	-	5,924	500
		-	-	-	-	-
Total expenditure on raising funds		8,407	-	-	8,407	696
Expenditure on charitable activities	Donations to Tara Sansthan Udaipur	12,136	-	-	12,136	32,557
	Donations to UK Charities	556	-	-	556	4,263
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	12,692	-	-	12,692	36,820
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		21,099	-	-	21,099	37,516



Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Donations made to other charities
-----------------------------------

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A
-----

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A
-----

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
16,623	8,780
-	-
16,623	8,780

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not Applicable**

**Not Applicable**

**Not Applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.2.

Yes\*

✓

No\*

✓

\* -Tick as appropriate

**Please disclose:**

**(i) the nature of the change in accounting policy;**

**Not Applicable**

**(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and**

**Not Applicable**

*(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.*

*Not Applicable*

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*

☐

\* -Tick as appropriate

No\*

☒

*Please disclose:*

<i>(i) the nature of any changes;</i>	<i>Not Applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not Applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not Applicable</i>

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes\*

☐

\* -Tick as appropriate

No\*

☒

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	<i>Not Applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not Applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not Applicable</i>

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

**Report to the trustees/directors/ members of**

Tara Sansthan UK

**On accounts for the year ended**

31 March 2023

**Charity no.:**

1189735

**Company no.:**

CE022020

**Set out on pages**

1-11

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent  
examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

**Signed:**

**Date:**

15/01/2024

**Name:**

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

**Relevant professional  
qualification(s) or body  
(if any):**

ICAEW & ACCA

**Address:**

5 Albany Road

Coventry

CV5 6JQ