

GUJARATI ARYA ASSOCIATION LONDON

England & Wales - Charity number 265170

Details

Status Registered

Legal form Other

Registered 1973-02-02

Register [View on the Charity Commission register](#)

Contact

Address Kenton Hall
John Billam Sports Ground
Woodcock Hill
Harrow
Middlesex
HA3 0PQ

Phone 02082049875

Email info@gaalondon.org.uk

Website www.gaalondon.org.uk

Activities

Objects: (CLAUSE 3, OBJECTS)THE OBJECT OF THE ASSOCIATION IS TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF PERSONS BELONGING TO THE GUJARATI HINDU SURTI MOCHI COMMUNITY, ORIGINATING FROM THE DISTRICT OF SURAT AND SURROUNDING DISTRICTS (HEREINAFTER CALLED "THE COMMUNITY") EITHER BY DESCENT OR MARRIAGE, RESIDING PRIMARILY IN THE UNITED KINGDOM.

Activities: To promote any charitable purpose for the benefit of persons belonging to the Gujarati MochiCommunity either by descent or marriage and in particular for the advancement of educationand religious faith of its members.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNITED KINGDOM
- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£266,044	£216,076	-	-
2023-12-31	£242,223	£221,241	-	-
2022-12-31	£157,969	£122,736	-	-
2021-12-31	£85,529	£90,897	-	-
2020-12-31	£101,356	£87,386	-	-

Trustees

Name	Role	Appointed
SOMCHAND MAKANJI PARMAR	Chair	2017-03-19
NARENDRA MORAR		2022-04-24
Ramesh Parmar		2022-04-24
Satish Ramanlal Umeria		2019-09-22

GUJARATI ARYA ASSOCIATION LONDON

England & Wales - Charity number 265170

Accounts

REGISTERED CHARITY NUMBER: 265170

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Gujarati Arya Association, London

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Gujarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 object of the Association is to promote any charitable purpose for the benefit of persons belonging to the Gujarati Hindu Surti Mochi Community, originating from the District of Surat and surrounding Districts either by descent or marriage, residing primarily in the United Kingdom.

Gujarati Arya Association, London

Report of the Trustees for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Development, activities and achievements

2024 was the busiest year in GAA London's history.

Community and Social Activities

Following the success of the Ladies Social Club launched in 2023, a Men's Social Club was established early in the year and proved equally popular. Throughout 2024, both groups organised a variety of events that fostered friendship, inclusion, and wellbeing.

In April, our Biennial General Meeting welcomed several younger members onto the Executive Committee. Their fresh ideas and enthusiasm led to new cultural and health-focused activities, including:

- Children's Havan, Bala Navratri, Pool Tournament, Children's Holi Festival, Cooking Class, Christmas Party, and Pantomime
- Health and wellbeing initiatives such as a diabetes workshop, men's mental health awareness session, and several online health webinars

Traditional Events and Cultural Heritage

Alongside these new initiatives, we continued our much-loved traditional events:

- Monthly Senior Citizens Luncheon
- Navratri Garba Workshop and Festival
- Shraad Bhajans
- Valentine's Party and New Year's Eve Celebration
- Local Neighbours Christmas Get-Together
- Community Funday, Yoga sessions, and Friday Social Bar

We also supported youth engagement through a friendly community cricket match and hosted a Singles Event in partnership with our UK-wide organisation, GAKM.

Communication and Engagement

This year we introduced a monthly newsletter to keep members informed and connected. This has been very well received.

Facilities and Maintenance

In 2024, our Kenton Hall was revalued for insurance purposes to ensure adequate cover. Unfortunately, the hall was vandalised, resulting in significant roof and internal water damage. Our volunteers dedicated considerable time to police reporting, temporary repairs, insurance claims, and arranging permanent works. Additional security measures were implemented to prevent further incidents, partially funded by a grant from Brent Council's Community Fund.

We also undertook general improvements to refresh the hall's appearance after many years of use.

Health and Safety

Volunteer training in First Aid and Fire Marshall duties was provided to ensure that events at Kenton Hall are run safely and that visitors can receive appropriate assistance in the event of an emergency.

Summary

We are proud of our volunteers, members, and supporters who made 2024 such a vibrant and productive year despite challenges. GAA London remains committed to fostering cultural heritage, social connection, and community wellbeing.

Gujarati Arya Association, London

Report of the Trustees **for the Year Ended 31 December 2024**

OBJECTIVES AND ACTIVITIES

Volunteers

Many volunteers give up their time at all the community events throughout the week and year. Many help with maintenance and improvement works at Kenton Hall. GAA London is greatly indebted to these volunteers for their dedication and commitment in helping to advance the aims of the charity. It is the intention of GAA London to involve as many volunteers as possible in different capacities to enhance the community spirit that already exists.

The Board of Trustees and Executive Committee of GAA London would like to thank the Mahila Mandal, members of the Sports and Golf Societies, Navratri musicians, Senior Citizens Club, Ladies Club and the many volunteers who help to maintain and upgrade Kenton Hall through out the year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants that arise from time to time. Unrestricted funds were maintained at this level throughout the year.

EVENTS SINCE THE END OF THE YEAR

GAA London has continued to promote and build upon the activities launched in 2024. We are also exploring partnerships with other community organisations to strengthen our outreach. A key focus for us is increasing youth participation, and we are planning additional activities to encourage greater involvement.

In addition, we have updated our Children and Vulnerable Adults Protection Policy to ensure the highest standards of care and safeguarding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Gujarati Arya Association, London is a registered charity (Registration Number: 265170) constituted by a trust deed dated 11th November 1972.

Recruitment and appointment of new trustees

The trustees are elected by the members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Organisational structure

The administration of the charity is undertaken by the office bearers and members of the executive committee under the guidance of the Trustees. The office bearers and members of the executive committee are appointed by the community members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

265170

Principal address

Kenton Hall
Woodcock Hill
Kenton
Middlesex
HA3 0PQ

Gujarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2024

Trustees

S M Parmar
S R Umeria
R M Parmar
N B Morar

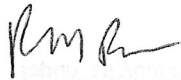
Office Bearers

Bharat M Chauhan (President) (resigned 21.4.24)
Kamlesh R Vara (President) (appointed 21.4.24)
Uttam Parmar (Vice President) (resigned 21.4.24)
Pradeep Chavda (Vice President) (appointed 21.4.24)
Pradeep Chavda (Secretary) (resigned 21.4.24)
Panna Amliwalla (Secretary) (appointed 21.4.24)
Kishor Chauhan (Assistant Secretary) (resigned 21.4.24)
Nimu R Parmar (Assistant Secretary) (appointed 21.4.24)
Ramnik P Vara (Treasurer) (resigned 21.4.24)
Narendra D Chauhan (Treasurer) (appointed 21.4.24)
Narendra D Chauhan (Assistant Treasurer) (resigned 21.4.24)
Prashant R Chauhan (Assistant Treasurer) (appointed 21.4.24)

Executive Committee Members

Ajay M Chauhan (appointed 21.4.24)
Balwant D Chauhan (appointed 21.4.24)
Bharat M Chauhan (appointed 21.4.24)
Binesh M Miyanger (resigned 21.4.24)
Jaswan Chauhan (resigned 7.5.25)
Kala P Parmar (appointed 21.4.24)
Kalpana Pardivalla (resigned 21.4.24)
Kishor Chauhan (appointed 21.4.24)
Nimu R Parmar (resigned 21.4.24)
Pankaj S Solanki (appointed 21.4.24)
Prakash G Chauhan (resigned 21.4.24)
Prashant R Chauhan (resigned 21.4.24)
Priya Vara (appointed 21.4.24)
Ramnik Vara (appointed 21.4.24)
Seema Parmar (appointed 21.4.24)
Sumitra Hargovan (appointed 25.6.25)
Umesh Chauhan (resigned 21.4.24)
Uttam S Parmar (appointed 21.4.24)

Approved by order of the board of trustees on 2/10/2025 and signed on its behalf by:



.....
R M Parmar - Trustee

**Independent Examiner's Report to the Trustees of
Gujarati Arya Association, London**

Independent examiner's report to the trustees of Gujarati Arya Association, London

I report to the charity trustees on my examination of the accounts of Gujarati Arya Association, London (the Trust) for the year ended 31 December 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

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.



S. Virji FCCA
The Association of Chartered Certified Accountants

Date: 8/10/2025

Gujarati Arya Association, London

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,282	624	22,906	27,522
Other trading activities	2	57,515	-	57,515	46,408
Investment income	3	176,973	-	176,973	168,293
Other income		8,650	-	8,650	-
Total		<u>265,420</u>	<u>624</u>	<u>266,044</u>	<u>242,223</u>
EXPENDITURE ON					
Raising funds		200,443	15,633	216,076	221,241
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	64,977 (55,382)	(15,009) 55,382	49,968 -	20,982 -
Net movement in funds		<u>9,595</u>	<u>40,373</u>	<u>49,968</u>	<u>20,982</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		135,708	1,162,280	1,297,988	1,277,006
TOTAL FUNDS CARRIED FORWARD		<u><u>145,303</u></u>	<u><u>1,202,653</u></u>	<u><u>1,347,956</u></u>	<u><u>1,297,988</u></u>

The notes form part of these financial statements

Gujarati Arya Association, London

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	6	-	1,202,125	1,202,125	1,208,163
CURRENT ASSETS					
Stocks	7	1,458	-	1,458	2,121
Debtors	8	8,993	-	8,993	12,053
Cash at bank and in hand		244,795	528	245,323	194,640
		<u>255,246</u>	<u>528</u>	<u>255,774</u>	<u>208,814</u>
CREDITORS					
Amounts falling due within one year	9	(109,943)	-	(109,943)	(118,989)
NET CURRENT ASSETS					
		<u>145,303</u>	<u>528</u>	<u>145,831</u>	<u>89,825</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>145,303</u>	<u>1,202,653</u>	<u>1,347,956</u>	<u>1,297,988</u>
NET ASSETS					
		<u>145,303</u>	<u>1,202,653</u>	<u>1,347,956</u>	<u>1,297,988</u>
FUNDS					
Unrestricted funds:	12				
General fund				145,303	135,708
Restricted funds:					
Kenton Hall				1,202,653	1,162,280
TOTAL FUNDS					
				<u>1,347,956</u>	<u>1,297,988</u>

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

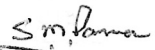
8/10/2025



.....
R M Parmar - Trustee



.....
N B Morar - Trustee



.....
S M Parmar - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Long leasehold - Over the unexpired period of the lease
- Fixtures and fittings - 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Bar and Food Income	15,125	15,461
Navratri Festival	10,560	5,677
New Year Dinner & Dance	7,170	6,990
Miscellaneous Income	80	255
Sports Activities Collections	3,836	1,956
Senior Citizens	6,606	-
Fun Day	5,087	5,590
Ladies Event	1,155	1,397
Holi Event	278	847
Ladies Xmas Light Coach	1,504	790
GAKM - Diwali Show to B/ham	-	1,676
Valentine's Day Event	-	2,510
Diwali Dhamaka	-	875
	<hr/>	<hr/>
Carried forward	51,401	44,024

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

2. OTHER TRADING ACTIVITIES - continued

	31.12.24	31.12.23
	£	£
Brought forward	51,401	44,024
Winter Wonderland Income	-	2,384
Pre Xmas - Ladies/Mens Party	1,735	-
Bollywood Night	2,680	-
Singles Meet & Greet	690	-
Panto Income	1,009	-
	<u>57,515</u>	<u>46,408</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	175,086	167,114
Deposit account interest	1,887	1,179
	<u>176,973</u>	<u>168,293</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,878	644	27,522
Other trading activities	46,408	-	46,408
Investment income	168,293	-	168,293
Total	<u>241,579</u>	<u>644</u>	<u>242,223</u>
EXPENDITURE ON			
Raising funds	178,660	42,581	221,241
NET INCOME/(EXPENDITURE)	62,919	(41,937)	20,982
Transfers between funds	(96,126)	96,126	-
Net movement in funds	(33,207)	54,189	20,982
RECONCILIATION OF FUNDS			
Total funds brought forward	168,915	1,108,091	1,277,006
TOTAL FUNDS CARRIED FORWARD	<u>135,708</u>	<u>1,162,280</u>	<u>1,297,988</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024	1,395,554	161,795	1,557,349
Additions	-	8,414	8,414
At 31 December 2024	<u>1,395,554</u>	<u>170,209</u>	<u>1,565,763</u>
DEPRECIATION			
At 1 January 2024	200,895	148,291	349,186
Charge for year	11,165	3,287	14,452
At 31 December 2024	<u>212,060</u>	<u>151,578</u>	<u>363,638</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,183,494</u>	<u>18,631</u>	<u>1,202,125</u>
At 31 December 2023	<u>1,194,659</u>	<u>13,504</u>	<u>1,208,163</u>

7. STOCKS

	31.12.24 £	31.12.23 £
Stocks	<u>1,458</u>	<u>2,121</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	<u>8,993</u>	<u>12,053</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Bank loans and overdrafts (see note 10)	-	50,270
Other creditors	109,943	68,719
	<u>109,943</u>	<u>118,989</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.12.24 £	31.12.23 £
Amounts falling due within one year on demand:		
Bank loans	<u>-</u>	<u>50,270</u>

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. SECURED DEBTS

The bank loan was secured by a legal charge over the long leasehold property, Kenton Hall (formerly John Billam Hall), Woodcock Hill, Preston Road, Harrow, Middlesex.

The loan was initially repayable by equal monthly instalments over a period of 20 years with the first repayment being made on 4th November 2008. The interest chargeable in accordance with the loan agreement is fixed at a margin of 1.375% over the Barclays Bank Plc Base Rate.

The balance of the loan was settled in full during the year ended 31st December 2024.

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	135,708	64,977	(55,382)	145,303
Restricted funds				
Kenton Hall	1,162,280	(15,009)	55,382	1,202,653
TOTAL FUNDS	<u>1,297,988</u>	<u>49,968</u>	<u>-</u>	<u>1,347,956</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,420	(200,443)	64,977
Restricted funds			
Kenton Hall	624	(15,633)	(15,009)
TOTAL FUNDS	<u>266,044</u>	<u>(216,076)</u>	<u>49,968</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	168,915	62,919	(96,126)	135,708
Restricted funds				
Kenton Hall	1,108,091	(41,937)	96,126	1,162,280
TOTAL FUNDS	<u>1,277,006</u>	<u>20,982</u>	<u>-</u>	<u>1,297,988</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

12. 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	241,579	(178,660)	62,919
Restricted funds			
Kenton Hall	644	(42,581)	(41,937)
TOTAL FUNDS	<u>242,223</u>	<u>(221,241)</u>	<u>20,982</u>

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	168,915	127,896	(151,508)	145,303
Restricted funds				
Kenton Hall	1,108,091	(56,946)	151,508	1,202,653
TOTAL FUNDS	<u>1,277,006</u>	<u>70,950</u>	<u>-</u>	<u>1,347,956</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	506,999	(379,103)	127,896
Restricted funds			
Kenton Hall	1,268	(58,214)	(56,946)
TOTAL FUNDS	<u>508,267</u>	<u>(437,317)</u>	<u>70,950</u>

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,033	23,901
Gift aid	3,476	1,264
Subscriptions	2,397	2,357
	<hr/>	<hr/>
	22,906	27,522
Other trading activities		
Bar and Food Income	15,125	15,461
Navratri Festival	10,560	5,677
New Year Dinner & Dance	7,170	6,990
Miscellaneous Income	80	255
Sports Activities Collections	3,836	1,956
Senior Citizens	6,606	-
Fun Day	5,087	5,590
Ladies Event	1,155	1,397
Holi Event	278	847
Ladies Xmas Light Coach	1,504	790
GAKM - Diwali Show to B/ham	-	1,676
Valentine's Day Event	-	2,510
Diwali Dhamaka	-	875
Winter Wonderland Income	-	2,384
Pre Xmas - Ladies/Mens Party	1,735	-
Bollywood Night	2,680	-
Singles Meet & Greet	690	-
Panto Income	1,009	-
	<hr/>	<hr/>
	57,515	46,408
Investment income		
Rents received	175,086	167,114
Deposit account interest	1,887	1,179
	<hr/>	<hr/>
	176,973	168,293
Other income		
Government grants	8,650	-
	<hr/>	<hr/>
Total incoming resources	266,044	242,223
EXPENDITURE		
Other trading activities		
Opening stock	2,121	2,408
Purchases	6,008	6,298
Insurance	9,537	7,735
Donations Paid	5,408	3,787
Navratri Festival	4,679	3,541
Diwali Gathering	520	-
New Year Dinner & Dance	4,594	4,303
Carried forward	32,867	28,072

This page does not form part of the statutory financial statements

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Other trading activities		
Brought forward	32,867	28,072
Sports Activities Expenditure	5,346	9,760
Miscellaneous Expenditure	91	150
Senior Citizens	6,470	6,200
Fun Day	7,961	8,532
Ladies Event	565	260
Holi Event Expenses	295	780
Ladies Xmas Light Coach	1,195	515
GAKM - Diwali Show to B/ham	-	2,446
Valentine's Day Event	-	3,010
Diwali Dhamaka	-	1,013
Winter Wonderland Expenses	51	1,929
Diwali Basket Brigade	366	-
Pre Xmas - Ladies/Mens Party	1,738	-
Bollywood Night	2,101	-
Singles Meet & Greet	592	-
Panto Costs	1,447	-
Wellness Event	3,058	-
Shraadh Expenses	712	-
Long leasehold	11,164	11,164
Fixtures and fittings	3,288	2,383
Closing stock	(1,458)	(2,121)
	<hr/>	<hr/>
	77,849	74,093
Support costs		
Management		
Rates and water	1,062	1,165
Light and heat	14,125	16,609
Printing, postage & stationery	76	631
Advertising	598	1,701
Repairs and maintenance	31,822	43,867
Sundry Expenses	1,997	3,822
Cleaning	15,867	14,577
Commissions Payable	44,740	38,286
VPS Wages	23,814	19,793
Bank loan interest	1,181	3,987
Bank charges & interest	363	332
	<hr/>	<hr/>
	135,645	144,770
Information technology		
Telephone and Website Costs	2,582	2,378
	<hr/>	<hr/>
Total resources expended	216,076	221,241
Net income	<hr/> <hr/>	<hr/> <hr/>
	49,968	20,982

This page does not form part of the statutory financial statements

GUJARATI ARYA ASSOCIATION LONDON

England & Wales - Charity number 265170

Accounts

REGISTERED CHARITY NUMBER: 265170

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Gujarati Arya Association, London

Auctus Accountants Ltd
2 Churchill Court
58 Station Road
Harrow
Middlesex
HA2 7SA

Gujarati Arya Association, London

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	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 12
Detailed Statement of Financial Activities	13 to 14

Gujarati Arya Association, London

Report of the Trustees **for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 object of the Association is to promote any charitable purpose for the benefit of persons belonging to the Gujarati Hindu Surti Mochi Community, originating from the District of Surat and surrounding Districts either by descent or marriage, residing primarily in the United Kingdom.

Development, activities and achievements

In 2023, with the help of all its volunteers, GAA London continued to provide monthly Senior Citizens Luncheon, bereavement gathering for Besvanu service, Hindu religious events, Funday in park, Valentines Party, local neighbours Christmas gathering, New Years Eve party and Friday Social bar. For sports we had weekly badminton, yoga and squash, and a number of golf events. The Ladies Club organised a number of activities and had proved very popular. The younger volunteers have organised children's events including children's Holi celebration, Children's Christmas party, Bala Navratri and Winter Wonderland.

In partnership with the NHS we organised a Health and Well Being event. The young volunteers also organised a Well Being Event which was presented by three popular social influencers.

We are recognising the achievements of our youngsters with a small First Degree Bursary and High Achievers Recognition to promote and instill hard work.

Volunteers

Many volunteers give up their time at all the community events throughout the week and year. Many help with maintenance and improvement works at Kenton Hall. GAA London is greatly indebted to these volunteers for their dedication and commitment in helping to advance the aims of the charity. It is the intention of GAA London to involve as many volunteers as possible in different capacities to enhance the community spirit that already exists.

The Board of Trustees and Executive Committee of GAA London would like to thank the Mahila Mandal, members of the Sports and Golf Societies, Navratri musicians, Senior Citizens Club, Ladies Club and the many volunteers who help to maintain and upgrade Kenton Hall throughout the year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants that arise from time to time. Unrestricted funds were maintained at this level throughout the year.

EVENTS SINCE THE END OF THE YEAR

GAA London continued to promote the same activities as in 2023, in 2024. GAA London had its Bi-Ennial elections in April 2024 in which we had a number of younger members elected to the committee.

Following the success of the Ladies Club, GAA London has now formed the Men's Social Club, which is still in its infancy, but we hope it will have the same success as the Ladies.

We had substantial damage caused to the roof of our community hall and air conditioning units at Kenton Hall, after vandals climbed on the roof to cause the damage. The damage has been fixed through insurance, but this has taken many valuable man hours of our volunteers time. The damage was reported to the police.

We continue to organise and promote activities for the rest of the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Gujarati Arya Association, London is a registered charity (Registration Number: 265170) constituted by a trust deed dated 11th November 1972.

Gujarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees are elected by the members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Organisational structure

The administration of the charity is undertaken by the office bearers and members of the executive committee under the guidance of the Trustees. The office bearers and members of the executive committee are appointed by the community members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

265170

Principal address

Kenton Hall
Woodcock Hill
Kenton
Middlesex
HA3 0PQ

Trustees

S M Parmar
K R Vara (resigned 1.4.23)
S R Umeria
R M Parmar
N B Morar

Independent Examiner

S. Virji FCCA
Auctus Accountants Ltd
2 Churchill Court
58 Station Road
Harrow
Middlesex
HA2 7SA

Office Bearers

Bharat M Chauhan (President) (resigned 1.4.23)
Kamlesh R Vara (President) (appointed 21.4.24)
Uttam Parmar (Vice President) (resigned 21.4.24)
Pradeep Chavda (Vice President) (appointed 21.4.24)
Pradeep Chavda (Secretary) (resigned 21.4.24)
Panna Amliwalla (Secretary) (appointed 21.4.24)
Kishor Chauhan (Assistant Secretary) (resigned 21.4.24)
Nimu R Parmar (Assistant Secretary) (appointed 21.4.24)
Ramnik P Vara (Treasurer) (resigned 21.4.24)
Narendra D Chauhan (Treasurer) (appointed 21.4.24)
Narendra D Chauhan (Assistant Treasurer) (resigned 21.4.24)
Prashant R Chauhan (Assistant Treasurer) (appointed 21.4.24)

Gujarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Executive Committee Members

Ajay M Chauhan (appointed 1.4.24)
Balwant D Chauhan (appointed 1.4.24)
Bharat M Chauhan (appointed 1.4.24)
Binesh M Miyanger (resigned 1.4.24)
Jaswan Chauhan (appointed 1.4.24)
Kala P Parmar (appointed 1.4.24)
Kalpana Pardivalla (resigned 1.4.24)
Nimu R Parmar (resigned 1.4.24)
Pankaj S Solanki (appointed 1.4.24)
Prakash G Chauhan (resigned 1.4.24)
Prashant R Chauhan (resigned 1.4.24)
Priya Vara (appointed 1.4.24)
Ramnik Vara (appointed 1.4.24)
Seema Parmar (appointed 1.4.24)
Umesh Chauhan (resigned 1.4.24)
Uttam S Parmar (appointed 1.4.24)

Approved by order of the board of trustees on and signed on its behalf by:



.....
R M Parmar - Trustee

**Independent Examiner's Report to the Trustees of
Gujarati Arya Association, London**

Independent examiner's report to the trustees of Gujarati Arya Association, London

I report to the charity trustees on my examination of the accounts of Gujarati Arya Association, London (the Trust) for the year ended 31 December 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').

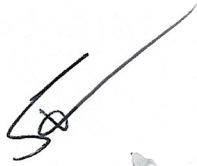
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



S. Virji FCCA

Auctus Accountants Ltd
2 Churchill Court
58 Station Road
Harrow
Middlesex
HA2 7SA

Date: 25/9/24

Gujarati Arya Association, London

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,878	644	27,522	25,009
Other trading activities	2	46,408	-	46,408	13,664
Investment income	3	168,293	-	168,293	119,296
Total		<u>241,579</u>	<u>644</u>	<u>242,223</u>	<u>157,969</u>
EXPENDITURE ON					
Raising funds		178,660	42,581	221,241	122,736
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	62,919 (96,126)	(41,937) 96,126	20,982 -	35,233 -
Net movement in funds		<u>(33,207)</u>	<u>54,189</u>	<u>20,982</u>	<u>35,233</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		168,915	1,108,091	1,277,006	1,241,773
TOTAL FUNDS CARRIED FORWARD		<u>135,708</u>	<u>1,162,280</u>	<u>1,297,988</u>	<u>1,277,006</u>

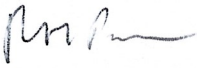
The notes form part of these financial statements

Gujarati Arya Association, London

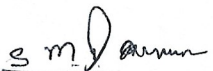
Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	6	-	1,208,163	1,208,163	1,217,395
CURRENT ASSETS					
Stocks	7	2,121	-	2,121	2,408
Debtors	8	12,053	-	12,053	14,417
Cash at bank and in hand		190,252	4,388	194,640	203,052
		<u>204,426</u>	<u>4,388</u>	<u>208,814</u>	<u>219,877</u>
CREDITORS					
Amounts falling due within one year	9	(68,718)	(50,271)	(118,989)	(78,940)
NET CURRENT ASSETS		<u>135,708</u>	<u>(45,883)</u>	<u>89,825</u>	<u>140,937</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>135,708</u>	<u>1,162,280</u>	<u>1,297,988</u>	<u>1,358,332</u>
CREDITORS					
Amounts falling due after more than one year	10	-	-	-	(81,326)
NET ASSETS		<u>135,708</u>	<u>1,162,280</u>	<u>1,297,988</u>	<u>1,277,006</u>
FUNDS	13				
Unrestricted funds:					
General fund				135,708	168,915
Restricted funds:					
Kenton Hall				1,162,280	1,108,091
TOTAL FUNDS				<u>1,297,988</u>	<u>1,277,006</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/9/24 and were signed on its behalf by:


.....
R M Parmar - Trustee


.....
N B Morar - Trustee


.....
S M Parmar - Trustee

The notes form part of these financial statements

Gujarati Arya Association, London

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Long leasehold - Over the unexpired period of the lease
- Fixtures and fittings - 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Bar and Food Income	15,461	4,640
Navratri Festival	5,677	2,844
New Year Dinner & Dance	6,990	-
Miscellaneous Income	255	-
Mahila Mandal Functions	-	1,481
Sports Activities Collections	1,956	1,386
Senior Citizens	-	1,619
Fun Day	5,590	-
Ladies Event	1,397	1,694
Holi Event	847	-
Ladies Xmas Light Coach	790	-
GAKM - Diwali Show to B/ham	1,676	-
Valentine's Day Event	2,510	-
	<hr/>	<hr/>
Carried forward	43,149	13,664

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. OTHER TRADING ACTIVITIES - continued

	31.12.23	31.12.22
	£	£
Brought forward	43,149	13,664
Diwali Dhamaka	875	-
Winter Wonderland Income	2,384	-
	<u>46,408</u>	<u>13,664</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Rents received	167,114	119,100
Deposit account interest	1,179	196
	<u>168,293</u>	<u>119,296</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,265	744	25,009
Other trading activities	13,664	-	13,664
Investment income	119,296	-	119,296
Total	<u>157,225</u>	<u>744</u>	<u>157,969</u>
EXPENDITURE ON			
Raising funds	104,864	17,872	122,736
NET INCOME/(EXPENDITURE)			
Transfers between funds	52,361 (43,648)	(17,128) 43,648	35,233 -
Net movement in funds	8,713	26,520	35,233
RECONCILIATION OF FUNDS			
Total funds brought forward	160,202	1,081,571	1,241,773
TOTAL FUNDS CARRIED FORWARD	<u>168,915</u>	<u>1,108,091</u>	<u>1,277,006</u>

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023	1,395,554	157,480	1,553,034
Additions	-	4,315	4,315
At 31 December 2023	<u>1,395,554</u>	<u>161,795</u>	<u>1,557,349</u>
DEPRECIATION			
At 1 January 2023	189,731	145,908	335,639
Charge for year	11,164	2,383	13,547
At 31 December 2023	<u>200,895</u>	<u>148,291</u>	<u>349,186</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,194,659</u>	<u>13,504</u>	<u>1,208,163</u>
At 31 December 2022	<u>1,205,823</u>	<u>11,572</u>	<u>1,217,395</u>

7. STOCKS

	31.12.23 £	31.12.22 £
Stocks	<u>2,121</u>	<u>2,408</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other debtors	<u>12,053</u>	<u>14,417</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Bank loans and overdrafts (see note 11)	50,270	30,854
Other creditors	68,719	48,086
	<u>118,989</u>	<u>78,940</u>

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans (see note 11)	-	81,326
	<u> </u>	<u> </u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	50,270	30,854
	<u> </u>	<u> </u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	81,326
	<u> </u>	<u> </u>

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.23	31.12.22
	£	£
Bank loans	50,270	112,180
	<u> </u>	<u> </u>

The bank loan is secured by a legal charge over the long leasehold property, Kenton Hall (formerly John Billam Hall), Woodcock Hill, Preston Road, Harrow, Middlesex.

The loan is repayable by equal monthly instalments over a period of 20 years with the first repayment being made on 4th November 2008. The interest chargeable in accordance with the loan agreement is fixed at a margin of 1.375% over the Barclays Bank Plc Base Rate.

13. MOVEMENT IN FUNDS

	At 1.1.23	Net	Transfers	At
	£	movement	between	31.12.23
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	168,915	62,919	(96,126)	135,708
Restricted funds				
Kenton Hall	1,108,091	(41,937)	96,126	1,162,280
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,277,006</u>	<u>20,982</u>	<u>-</u>	<u>1,297,988</u>

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,579	(178,660)	62,919
Restricted funds			
Kenton Hall	644	(42,581)	(41,937)
TOTAL FUNDS	<u>242,223</u>	<u>(221,241)</u>	<u>20,982</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	160,202	52,361	(43,648)	168,915
Restricted funds				
Kenton Hall	1,081,571	(17,128)	43,648	1,108,091
TOTAL FUNDS	<u>1,241,773</u>	<u>35,233</u>	<u>-</u>	<u>1,277,006</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,225	(104,864)	52,361
Restricted funds			
Kenton Hall	744	(17,872)	(17,128)
TOTAL FUNDS	<u>157,969</u>	<u>(122,736)</u>	<u>35,233</u>

Gujarati Arya Association, London

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.22	Net	Transfers	At
	£	movement	between	31.12.23
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	160,202	115,280	(139,774)	135,708
Restricted funds				
Kenton Hall	1,081,571	(59,065)	139,774	1,162,280
TOTAL FUNDS	<u>1,241,773</u>	<u>56,215</u>	<u>-</u>	<u>1,297,988</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	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	398,804	(283,524)	115,280
Restricted funds			
Kenton Hall	1,388	(60,453)	(59,065)
TOTAL FUNDS	<u>400,192</u>	<u>(343,977)</u>	<u>56,215</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,901	22,311
Gift aid	1,264	1,214
Subscriptions	2,357	1,484
	<hr/>	<hr/>
	27,522	25,009
Other trading activities		
Bar and Food Income	15,461	4,640
Navratri Festival	5,677	2,844
New Year Dinner & Dance	6,990	-
Miscellaneous Income	255	-
Mahila Mandal Functions	-	1,481
Sports Activities Collections	1,956	1,386
Senior Citizens	-	1,619
Fun Day	5,590	-
Ladies Event	1,397	1,694
Holi Event	847	-
Ladies Xmas Light Coach	790	-
GAKM - Diwali Show to B/ham	1,676	-
Valentine's Day Event	2,510	-
Diwali Dhamaka	875	-
Winter Wonderland Income	2,384	-
	<hr/>	<hr/>
	46,408	13,664
Investment income		
Rents received	167,114	119,100
Deposit account interest	1,179	196
	<hr/>	<hr/>
	168,293	119,296
	<hr/>	<hr/>
Total incoming resources	242,223	157,969
EXPENDITURE		
Other trading activities		
Opening stock	2,408	1,427
Purchases	6,298	3,852
Insurance	7,735	7,211
Donations Paid	3,787	1,577
Navratri Festival	3,541	2,451
Diwali Gathering	-	306
Children's Xmas Party	-	56
New Year Dinner & Dance	4,303	1,153
Sports Activities Expenditure	9,760	3,772
Miscellaneous Expenditure	150	100
Senior Citizens	6,200	4,274
Fun Day	8,532	-
Ladies Event	260	1,056
Carried forward	52,974	27,235

This page does not form part of the statutory financial statements

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Other trading activities		
Brought forward	52,974	27,235
Holi Event Expenses	780	-
Ladies Xmas Light Coach	515	-
GAKM - Diwali Show to B/ham	2,446	-
Valentine's Day Event	3,010	-
Diwali Dhamaka	1,013	-
Winter Wonderland Expenses	1,929	-
Long leasehold	11,164	11,164
Fixtures and fittings	2,383	3,118
Closing stock	(2,121)	(2,408)
	<u>74,093</u>	<u>39,109</u>
Support costs		
Management		
Rates and water	1,165	641
Light and heat	16,609	7,972
Printing, postage & stationery	631	1,793
Advertising	1,701	755
Repairs and maintenance	43,867	13,856
Sundry Expenses	3,822	1,477
Cleaning	14,577	11,255
Commissions Payable	38,286	28,577
VPS Wages	19,793	11,249
Bank loan interest	3,987	3,590
Bank charges & interest	332	308
	<u>144,770</u>	<u>81,473</u>
Information technology		
Telephone and Website Costs	2,378	2,154
Total resources expended	<u>221,241</u>	<u>122,736</u>
Net income	<u>20,982</u>	<u>35,233</u>

This page does not form part of the statutory financial statements

GUJARATI ARYA ASSOCIATION LONDON

England & Wales - Charity number 265170

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Gujarati Arva Association, London

SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Gujarati Arya Association, London

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	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 to 13

Gujarati Arya Association, London

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 object of the Association is to promote any charitable purpose for the benefit of persons belonging to the Gujarati Hindu Surti Mochi Community, originating from the District of Surat and surrounding Districts either by descent or marriage, residing primarily in the United Kingdom.

Development, activities and achievements

GAA London managed to have its Biennial on 24th April 2022, after it was delayed from 2021 due to covid restrictions. The meeting was well attended with a full quorum.

The lifting of covid restrictions allowed GAA London to resume normal activities that it had established over the years - Senior Citizens Luncheon, Hindu Religious celebrations, Fun Day, Children's Christmas Party and New Years Eve Party.

GAA London also provides bereavement gathering service, Besvanu, at Kenton Hall for its members.

In 2022 GAA London started a Lady's Club, as opposed to Mahila Mandal who are volunteer ladies for GAA London. The Lady's Club has proved very popular and has organised many social gatherings, coach trip and cookery demonstration.

Sports has also resumed in 2022 with good attendance for golf, badminton and squash.

Volunteers

Many volunteers give up their time at all the community events throughout the week and year. Many help with maintenance and improvement works at Kenton Hall. GAA London is greatly indebted to these volunteers for their dedication and commitment in helping to advance the aims of the charity. It is the intention of GAA London to involve as many volunteers as possible in different capacities to enhance the community spirit that already exists.

The Board of Trustees and Executive Committee of GAA London would like to thank the Mahila Mandal, members of the Sports and Golf Societies, Navratri musicians, Senior Citizens Club, Ladies Club and the many volunteers who help to maintain and upgrade Kenton Hall throughout the year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants that arise from time to time. Unrestricted funds were maintained at this level throughout the year.

EVENTS SINCE THE END OF THE YEAR

In 2023 GAA London has organised many events, in addition to the regular events enjoyed by our community. These include a Valentines party, yoga classes, golf tournament, Fun day. A new activity, Children's Holi celebration, was very successful. Our youth also organised a cricket match and practice match and we hope they can build on this. We are also organising in Birmingham a joint Diwali celebration under our umbrella organisations GAKM. At this function members of other GAKM member Mandals will be present for the Diwali celebration.

Our hall hire in 2023 has been good and this will help fund our community activities and also for extensive and expensive roof repairs and other improvement works that has become essential at Kenton Hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Gujarati Arya Association, London is a registered charity (Registration Number: 265170) constituted by a trust deed dated 11th November 1972.

Recruitment and appointment of new trustees

The trustees are elected by the members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Gujarati Arya Association, London

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The administration of the charity is undertaken by the office bearers and members of the executive committee under the guidance of the Trustees. The office bearers and members of the executive committee are appointed by the community members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

265170

Principal address

Kenton Hall
Woodcock Hill
Kenton
Middlesex
HA3 0PQ

Trustees

S M Parmar
I R Parmar (resigned 24.4.22)
K R Vara (resigned 1.4.23)
R M Solanki (resigned 24.4.22)
S R Umeria
R M Parmar (appointed 24.4.22)
N B Morar (appointed 24.4.22)

Independent Examiner

S. Virji FCCA
SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Office Bearers

Bharat M Chauhan (President) (resigned 1.4.23)
Kamlesh R Vara (President) (appointed 1.4.23)
Uttam S Parmar (Vice President)
Pradeep Chavda (Secretary)
Kishor Chauhan (Assistant Secretary)
Ramnik P Vara (Treasurer)
Narendra D Chauhan (Assistant Treasurer)

Executive Committee Members

Ajay M Chauhan
Balwant D Chauhan (appointed 24.4.22)
Bharat M Chauhan (appointed 1.4.23)
Binesh M Miyanger
Jasvan Chauhan
Kala P Parmar
Kalpana Pardivalla (appointed 24.4.22)
Nimu R Parmar (appointed 24.4.22)
Pankaj S Solanki
Prakash G Chauhan (appointed 24.4.22)
Prashant Chauhan (appointed 24.4.22)
Umesh Chauhan (appointed 24.4.22)

Gujarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 20/10/23 and signed on its behalf by:



.....
R M Parmar - Trustee

**Independent Examiner's Report to the Trustees of
Gujarati Arya Association, London**

Independent examiner's report to the trustees of Gujarati Arya Association, London

I report to the charity trustees on my examination of the accounts of Gujarati Arya Association, London (the Trust) for the year ended 31 December 2022.

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.



S. Virji FCCA

SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Date: 20/10/23.....

Gujarati Arya Association, London

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,265	744	25,009	12,143
Other trading activities	2	13,664	-	13,664	10,846
Investment income	3	119,296	-	119,296	50,855
Other income		-	-	-	11,685
Total		157,225	744	157,969	85,529
EXPENDITURE ON					
Raising funds		104,864	17,872	122,736	90,897
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	52,361 (43,648)	(17,128) 43,648	35,233 -	(5,368) -
Net movement in funds		8,713	26,520	35,233	(5,368)
RECONCILIATION OF FUNDS					
Total funds brought forward		160,202	1,081,571	1,241,773	1,247,141
TOTAL FUNDS CARRIED FORWARD		168,915	1,108,091	1,277,006	1,241,773

Gujarati Arya Association, London

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	6	-	1,217,395	1,217,395	1,218,732
CURRENT ASSETS					
Stocks	7	2,408	-	2,408	1,427
Debtors	8	14,417	-	14,417	15,345
Cash at bank and in hand		200,176	2,876	203,052	172,504
		<u>217,001</u>	<u>2,876</u>	<u>219,877</u>	<u>189,276</u>
CREDITORS					
Amounts falling due within one year	9	(48,086)	(30,854)	(78,940)	(57,460)
NET CURRENT ASSETS		<u>168,915</u>	<u>(27,978)</u>	<u>140,937</u>	<u>131,816</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		168,915	1,189,417	1,358,332	1,350,548
CREDITORS					
Amounts falling due after more than one year	10	-	(81,326)	(81,326)	(108,775)
NET ASSETS		<u>168,915</u>	<u>1,108,091</u>	<u>1,277,006</u>	<u>1,241,773</u>
FUNDS	13				
Unrestricted funds:					
General fund				168,915	160,202
Restricted funds:					
Kenton Hall				1,108,091	1,081,571
TOTAL FUNDS				<u>1,277,006</u>	<u>1,241,773</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/10/22 and were signed on its behalf by:



R M Parmar - Trustee



N B Morar - Trustee



S M Parmar - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2022

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Long leasehold - Over the unexpired period of the lease
- Fixtures and fittings - 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Bar and Food Income	4,640	1,419
Navratri Festival	2,844	-
Mahila Mandal Functions	1,481	-
Sports Activities Collections	1,386	9,427
Senior Citizens	1,619	-
Ladies Night	1,694	-
	<hr/>	<hr/>
	13,664	10,846
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Rents received	119,100	50,816
Deposit account interest	196	39
	<u>119,296</u>	<u>50,855</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,400	743	12,143
Other trading activities	10,846	-	10,846
Investment income	50,855	-	50,855
Other income	11,685	-	11,685
Total	<u>84,786</u>	<u>743</u>	<u>85,529</u>
EXPENDITURE ON			
Raising funds	58,096	32,801	90,897
NET INCOME/(EXPENDITURE)			
Transfers between funds	26,690	(32,058)	(5,368)
	(32,028)	32,028	-
Net movement in funds	<u>(5,338)</u>	<u>(30)</u>	<u>(5,368)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	165,540	1,081,601	1,247,141
TOTAL FUNDS CARRIED FORWARD	<u>160,202</u>	<u>1,081,571</u>	<u>1,241,773</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	1,395,554	144,534	1,540,088
Additions	-	12,946	12,946
At 31 December 2022	<u>1,395,554</u>	<u>157,480</u>	<u>1,553,034</u>
DEPRECIATION			
At 1 January 2022	178,566	142,790	321,356
Charge for year	11,165	3,118	14,283
At 31 December 2022	<u>189,731</u>	<u>145,908</u>	<u>335,639</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,205,823</u>	<u>11,572</u>	<u>1,217,395</u>
At 31 December 2021	<u>1,216,988</u>	<u>1,744</u>	<u>1,218,732</u>

7. STOCKS

	31.12.22	31.12.21
	£	£
Stocks	<u>2,408</u>	<u>1,427</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	<u>14,417</u>	<u>15,345</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts (see note 11)	30,854	30,854
Other creditors	48,086	26,606
	<u>78,940</u>	<u>57,460</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans (see note 11)	<u>81,326</u>	<u>108,775</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>30,854</u>	<u>30,854</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>81,326</u>	<u>108,775</u>

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.22	31.12.21
	£	£
Bank loans	<u>112,180</u>	<u>139,629</u>

The bank loan is secured by a legal charge over the long leasehold property, Kenton Hall (formerly John Billam Hall), Woodcock Hill, Preston Road, Harrow, Middlesex.

The loan is repayable by equal monthly instalments over a period of 20 years with the first repayment being made on 4th November 2008. The interest chargeable in accordance with the loan agreement is fixed at a margin of 1.375% over the Barclays Bank Plc Base Rate.

13. MOVEMENT IN FUNDS

	At 1.1.22	Net	Transfers	At
	£	movement	between	31.12.22
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	160,202	52,361	(43,648)	168,915
Restricted funds				
Kenton Hall	1,081,571	(17,128)	43,648	1,108,091
TOTAL FUNDS	<u>1,241,773</u>	<u>35,233</u>	<u>-</u>	<u>1,277,006</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	157,225	(104,864)	52,361
Restricted funds			
Kenton Hall	744	(17,872)	(17,128)
TOTAL FUNDS	<u>157,969</u>	<u>(122,736)</u>	<u>35,233</u>

Comparatives for movement in funds

	At 1.1.21	Net	Transfers	At
	£	movement	between	31.12.21
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	165,540	26,690	(32,028)	160,202
Restricted funds				
Kenton Hall	1,081,601	(32,058)	32,028	1,081,571
TOTAL FUNDS	<u>1,247,141</u>	<u>(5,368)</u>	<u>-</u>	<u>1,241,773</u>

Gujarati Arya Association, London

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. 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	84,786	(58,096)	26,690
Restricted funds			
Kenton Hall	743	(32,801)	(32,058)
TOTAL FUNDS	<u>85,529</u>	<u>(90,897)</u>	<u>(5,368)</u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	165,540	79,051	(75,676)	168,915
Restricted funds				
Kenton Hall	1,081,601	(49,186)	75,676	1,108,091
TOTAL FUNDS	<u>1,247,141</u>	<u>29,865</u>	<u>-</u>	<u>1,277,006</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	242,011	(162,960)	79,051
Restricted funds			
Kenton Hall	1,487	(50,673)	(49,186)
TOTAL FUNDS	<u>243,498</u>	<u>(213,633)</u>	<u>29,865</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,311	10,603
Gift aid	1,214	1,438
Subscriptions	1,484	102
	<hr/>	<hr/>
	25,009	12,143
Other trading activities		
Bar and Food Income	4,640	1,419
Navratri Festival	2,844	-
Mahila Mandal Functions	1,481	-
Sports Activities Collections	1,386	9,427
Senior Citizens	1,619	-
Ladies Night	1,694	-
	<hr/>	<hr/>
	13,664	10,846
Investment income		
Rents received	119,100	50,816
Deposit account interest	196	39
	<hr/>	<hr/>
	119,296	50,855
Other income		
Government grants	-	11,685
	<hr/>	<hr/>
Total incoming resources	157,969	85,529
EXPENDITURE		
Other trading activities		
Opening stock	1,427	1,347
Purchases	3,852	1,164
Insurance	7,211	6,547
Donations Paid	1,577	6,515
Navratri Festival	2,451	240
Diwali Gathering	306	-
Children's Xmas Party	56	154
New Year Dinner & Dance	1,153	-
Sports Activities Expenditure	3,772	9,965
Miscellaneous Expenditure	100	-
Senior Citizens	4,274	147
Mehfil Night	-	59
Ladies Night	1,056	-
Long leasehold	11,164	11,164
Fixtures and fittings	3,118	19,351
Closing stock	(2,408)	(1,427)
	<hr/>	<hr/>
	39,109	55,226
Support costs		
Management		
Rates and water	641	214
Light and heat	7,972	6,976
Printing, postage & stationery	1,793	9
Carried forward	10,406	7,199

This page does not form part of the statutory financial statements

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Management		
Brought forward	10,406	7,199
Advertising	755	731
Repairs and maintenance	13,856	3,182
Sundry Expenses	1,477	665
Cleaning	11,255	5,333
Commissions Payable	28,577	11,017
VPS Wages	11,249	3,196
Bank loan interest	3,590	2,286
Bank charges & interest	308	348
	<hr/>	<hr/>
	81,473	33,957
Information technology		
Telephone and Website Costs	2,154	1,714
	<hr/>	<hr/>
Total resources expended	122,736	90,897
	<hr/>	<hr/>
Net income/(expenditure)	35,233	(5,368)
	<hr/> <hr/>	<hr/> <hr/>

GUJARATI ARYA ASSOCIATION LONDON

England & Wales - Charity number 265170

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Gujarati Arya Association, London

SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Gujarati Arya Association, London

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	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 to 13

Gujarati Arya Association, London

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 object of the Association is to promote any charitable purpose for the benefit of persons belonging to the Gujarati Hindu Surti Mochi Community, originating from the District of Surat and surrounding Districts either by descent or marriage, residing primarily in the United Kingdom.

Development, activities and achievements

For the financial year ended 31st December 2021, GAA London, along with the rest of the Country entered a second year of COVID restrictions, which severely restricted all of our activities.

However, GAA London tried promoting activities online, and to be able to do this we subscribed to a Zoom service, which allows 100 attendees at a time. Using the Zoom service, we held religious prayers for departed members, promoted the UK National Census, Dementia Awareness and Buddy service for Asians which involved recruiting Gujarati speaking Buddy volunteers, organised collection of money from our community for the COVID crisis in India and organised online Bhajans (holy songs).

In the summer of 2021, COVID restrictions were being lifted and then suddenly reapplied, which meant the cancellation of 2 special events. However, as sports were not restricted, we started a badminton and squash club. GAA London also organised a golf tournament with other centres of GAA, which proved to be very successful.

Finally in 2021, we approached the community through our extensive email service to register as stem cell donors with the Anthony Nolan Trust after finding one of our members had leukaemia. We also used Whatsapp and contacts with other Asian communities to spread the message of becoming a donor.

Volunteers

Many volunteers give up their time to help at various community events, particularly at weekends and at the evenings. As ever, we are greatly indebted to the volunteers for their commitment and continued support. It is the intention of GAAL to involve as many volunteers as possible in different capacities to enhance the community spirit which already exists.

The Board of Trustees and the members of the Committee would also like to thank the Mahila Mandal, members of the Sports and Golf Societies, Navratri Musicians, Senior Citizen Club and many other volunteers (too many to mention) who help to maintain the Kenton Hall on a day to day basis.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants that arise from time to time. Unrestricted funds were maintained at this level throughout the year.

EVENTS SINCE THE END OF THE YEAR

In the current year 2022 to date, GAA London has continued to promote becoming a stem cell donor within the Asian Community. With the opening of COVID restrictions, the senior citizens managed to organise a Valentine lunch at Kenton Hall. We are also in the process of organising a Biennial General Meeting, which should have taken place in 2021.

Also, with the lifting of COVID restrictions, we have now started hiring our Kenton Hall for events to help generate funds for the charity and help to carry out essential roof repairs on the building.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Gujarati Arya Association, London is a registered charity (Registration Number: 265170) constituted by a trust deed dated 11th November 1972.

Recruitment and appointment of new trustees

The trustees are elected by the members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Gujarati Arya Association, London

Report of the Trustees for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The administration of the charity is undertaken by the office bearers and members of the executive committee under the guidance of the Trustees. The office bearers and members of the executive committee are appointed by the community members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

265170

Principal address

Kenton Hall
Woodcock Hill
Kenton
Middlesex
HA3 0PQ

Trustees

S M Parmar
I R Parmar (resigned 24.4.22)
K R Vara
R M Solanki (resigned 24.4.22)
S R Umeria
R M Parmar (appointed 24.4.22)
N B Morar (appointed 24.4.22)

Independent Examiner

S. Virji FCCA
Association of Chartered Certified Accountants
SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Office Bearers

Bharat M Chauhan (President)
Uttam S Parmar (Vice President)
Pradeep Chavda (Secretary) - (appointed 24.4.22)
Kishor Chauhan (Assistant Secretary) - (appointed 24.4.22)
Ramnik P Vara (Treasurer)
Narendra D Chauhan (Assistant Treasurer)

Executive Committee Members

Ajay M Chauhan
Balwant D Chauhan (appointed 24.4.22)
Binesh M Miyanger
Jasvan Chauhan
Kala P Parmar
Kalpana Pardivalla (appointed 24.4.22)
Nimu R Parmar (appointed 24.4.22)
Pankaj S Solanki
Prakash G Chauhan (appointed 24.4.22)
Prashant Chauhan (appointed 24.4.22)
Umesh Chauhan (appointed 24.4.22)

Gujarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2021

Approved by order of the board of trustees on 15/08/2022 and signed on its behalf by:



.....
S M Parmar - Trustee

**Independent Examiner's Report to the Trustees of
Gujarati Arya Association, London**

Independent examiner's report to the trustees of Gujarati Arya Association, London

I report to the charity trustees on my examination of the accounts of Gujarati Arya Association, London (the Trust) for the year ended 31 December 2021.

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.



S. Virji FCCA
Association of Chartered Certified Accountants
SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Date: 31/8/22

Gujarati Arya Association, London

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,400	743	12,143	63,410
Other trading activities	2	10,846	-	10,846	9,352
Investment income	3	50,855	-	50,855	13,614
Other income		11,685	-	11,685	14,980
Total		84,786	743	85,529	101,356
EXPENDITURE ON					
Raising funds		58,096	32,801	90,897	87,386
NET INCOME/(EXPENDITURE)		26,690	(32,058)	(5,368)	13,970
Transfers between funds	13	(32,028)	32,028	-	-
Net movement in funds		(5,338)	(30)	(5,368)	13,970
RECONCILIATION OF FUNDS					
Total funds brought forward		165,540	1,081,601	1,247,141	1,233,171
TOTAL FUNDS CARRIED FORWARD		160,202	1,081,571	1,241,773	1,247,141

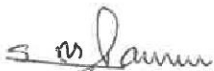
The notes form part of these financial statements

Guiarati Arya Association, London

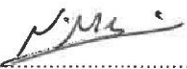
Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	6	-	1,218,732	1,218,732	1,248,847
CURRENT ASSETS					
Stocks	7	1,427	-	1,427	1,347
Debtors	8	15,345	-	15,345	19,513
Cash at bank and in hand		170,036	2,468	172,504	175,731
		186,808	2,468	189,276	196,591
CREDITORS					
Amounts falling due within one year	9	(26,606)	(30,854)	(57,460)	(58,634)
NET CURRENT ASSETS					
		160,202	(28,386)	131,816	137,957
TOTAL ASSETS LESS CURRENT LIABILITIES					
		160,202	1,190,346	1,350,548	1,386,804
CREDITORS					
Amounts falling due after more than one year	10	-	(108,775)	(108,775)	(139,663)
NET ASSETS					
		160,202	1,081,571	1,241,773	1,247,141
FUNDS					
Unrestricted funds:	13				
General fund				160,202	165,540
Restricted funds:					
Kenton Hall				1,081,571	1,081,601
TOTAL FUNDS					
				1,241,773	1,247,141

The financial statements were approved by the Board of Trustees and authorised for issue on 15/03/2022 and were signed on its behalf by:



S M Parmar - Trustee



N B Morar - Trustee



K R Vara - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 5% on cost
Fixtures and fittings	- 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Government grants

Due to the significant level of disruption caused by the Coronavirus Pandemic, the charity received government aid in the form of small business grants which included the Coronavirus Job Retention Scheme and Small Business Grants Fund.

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Bar and Food Income	1,419	2,896
Navratri Festival	-	11
Children's Xmas Party	-	260
Sports Activities Collections	9,427	5,777
Senior Citizens	-	408
	<u>10,846</u>	<u>9,352</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Rents received	50,816	13,433
Deposit account interest	39	181
	<u>50,855</u>	<u>13,614</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,532	878	63,410
Other trading activities	9,352	-	9,352
Investment income	13,614	-	13,614
Other income	14,980	-	14,980
Total	<u>100,478</u>	<u>878</u>	<u>101,356</u>
EXPENDITURE ON			
Raising funds	51,647	35,739	87,386
NET INCOME/(EXPENDITURE)	<u>48,831</u>	<u>(34,861)</u>	<u>13,970</u>
Transfers between funds	<u>(44,247)</u>	<u>44,247</u>	<u>-</u>
Net movement in funds	4,584	9,386	13,970
RECONCILIATION OF FUNDS			
Total funds brought forward	160,956	1,072,215	1,233,171
TOTAL FUNDS CARRIED FORWARD	<u><u>165,540</u></u>	<u><u>1,081,601</u></u>	<u><u>1,247,141</u></u>

Gujarati Arya Association, London

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

	Long leasehold £	Fixtures and fittings £	Totals £
6. TANGIBLE FIXED ASSETS			
COST			
At 1 January 2021	1,395,554	144,133	1,539,687
Additions	-	401	401
At 31 December 2021	<u>1,395,554</u>	<u>144,534</u>	<u>1,540,088</u>
DEPRECIATION			
At 1 January 2021	167,402	123,438	290,840
Charge for year	11,164	19,352	30,516
At 31 December 2021	<u>178,566</u>	<u>142,790</u>	<u>321,356</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,216,988</u>	<u>1,744</u>	<u>1,218,732</u>
At 31 December 2020	<u>1,228,152</u>	<u>20,695</u>	<u>1,248,847</u>
7. STOCKS		31.12.21	31.12.20
		£	£
Stocks		<u>1,427</u>	<u>1,347</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.21	31.12.20
		£	£
Other debtors		<u>15,345</u>	<u>19,513</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.21	31.12.20
		£	£
Bank loans and overdrafts (see note 11)		30,854	28,532
Other creditors		26,606	30,102
		<u>57,460</u>	<u>58,634</u>
10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		31.12.21	31.12.20
		£	£
Bank loans (see note 11)		<u>108,775</u>	<u>139,663</u>
11. LOANS			
An analysis of the maturity of loans is given below:			
		31.12.21	31.12.20
		£	£
Amounts falling due within one year on demand:			
Bank loans		<u>30,854</u>	<u>28,532</u>
Amounts falling due between two and five years:			
Bank loans - 2-5 years		<u>108,775</u>	<u>118,424</u>
Amounts falling due in more than five years:			
Repayable by instalments:			
Bank loans more 5 yr by instal		-	21,239

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.21	31.12.20
	£	£
Bank loans	139,629	168,195

The bank loan is secured by a legal charge over the long leasehold property, Kenton Hall (formerly John Billam Hall), Woodcock Hill, Preston Road, Harrow, Middlesex.

The loan is repayable by equal monthly instalments over a period of 20 years with the first repayment being made on 4th November 2008. The interest chargeable in accordance with the loan agreement is fixed at a margin of 1.375% over the Barclays Bank Plc Base Rate.

13. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	165,540	26,690	(32,028)	160,202
Restricted funds				
Kenton Hall	1,081,601	(32,058)	32,028	1,081,571
TOTAL FUNDS	<u>1,247,141</u>	<u>(5,368)</u>	<u>-</u>	<u>1,241,773</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,786	(58,096)	26,690
Restricted funds			
Kenton Hall	743	(32,801)	(32,058)
TOTAL FUNDS	<u>85,529</u>	<u>(90,897)</u>	<u>(5,368)</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
Unrestricted funds				
General fund	160,956	48,831	(44,247)	165,540
Restricted funds				
Kenton Hall	1,072,215	(34,861)	44,247	1,081,601
TOTAL FUNDS	<u>1,233,171</u>	<u>13,970</u>	<u>-</u>	<u>1,247,141</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

13. 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	100,478	(51,647)	48,831
Restricted funds			
Kenton Hall	878	(35,739)	(34,861)
TOTAL FUNDS	<u>101,356</u>	<u>(87,386)</u>	<u>13,970</u>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	160,956	75,521	(76,275)	160,202
Restricted funds				
Kenton Hall	1,072,215	(66,919)	76,275	1,081,571
TOTAL FUNDS	<u>1,233,171</u>	<u>8,602</u>	<u>-</u>	<u>1,241,773</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	185,264	(109,743)	75,521
Restricted funds			
Kenton Hall	1,621	(68,540)	(66,919)
TOTAL FUNDS	<u>186,885</u>	<u>(178,283)</u>	<u>8,602</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,603	59,984
Gift aid	1,438	2,755
Subscriptions	102	671
	<hr/>	<hr/>
	12,143	63,410
Other trading activities		
Bar and Food Income	1,419	2,896
Navratri Festival	-	11
Children's Xmas Party	-	260
Sports Activities Collections	9,427	5,777
Senior Citizens	-	408
	<hr/>	<hr/>
	10,846	9,352
Investment income		
Rents received	50,816	13,433
Deposit account interest	39	181
	<hr/>	<hr/>
	50,855	13,614
Other income		
Government grants	11,685	14,980
	<hr/>	<hr/>
Total incoming resources	85,529	101,356
EXPENDITURE		
Other trading activities		
Opening stock	1,347	1,722
Purchases	1,164	1,534
Insurance	6,547	6,175
Donations Paid	6,515	5,595
Navratri Festival	240	1,097
Children's Xmas Party	154	-
Sports Activities Expenditure	9,965	4,700
Senior Citizens	147	1,052
Appreciation Day	-	405
Mehfil Night	59	26
Long leasehold	11,164	11,164
Fixtures and fittings	19,351	21,620
Closing stock	(1,427)	(1,347)
	<hr/>	<hr/>
	55,226	53,743
Support costs		
Management		
Rates and water	214	188
Light and heat	6,976	6,568
Printing, postage & stationery	9	46
Advertising	731	666
Repairs and maintenance	3,182	6,327
Sundry Expenses	665	789
Cleaning	5,333	4,128
Carried forward	17,110	18,712

This page does not form part of the statutory financial statements

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Management		
Brought forward	17,110	18,712
Premises Licence costs	-	70
Commissions Payable	11,017	3,376
Training courses	-	475
VPS Wages	3,196	6,131
Bank loan interest	2,286	2,955
Bank charges & interest	348	221
	<hr/>	<hr/>
	33,957	31,940
Information technology		
Telephone and Website Costs	1,714	1,703
	<hr/>	<hr/>
Total resources expended	90,897	87,386
	<hr/>	<hr/>
Net (expenditure)/income	(5,368)	13,970
	<hr/> <hr/>	<hr/> <hr/>

GUJARATI ARYA ASSOCIATION LONDON

England & Wales - Charity number 265170

Accounts

REGISTERED CHARITY NUMBER: 265170

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Gujarati Arya Association, London

SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Guiarati Arya Association, London

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

	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 12
Detailed Statement of Financial Activities	13 to 14

Gujarati Arya Association, London

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 object of the Association is to promote any charitable purpose for the benefit of persons belonging to the Gujarati Hindu Surti Mochi Community, originating from the District of Surat and surrounding Districts either by descent or marriage, residing primarily in the United Kingdom.

Development, activities and achievements

The financial year ended 31st December 2020 was a very difficult year for GAA London and almost all of our regular annual events (both religious and social) and classes were cancelled due to Covid restrictions. We only managed one Senior Citizens luncheon and a Friday social bar early on.

However, GAA London managed to organise web events and information for the community. We advised on the Covid restrictions and precautions to take. We also raised within the community over £4,000 for 4 charities operating in the UK and in India to help those affected by Covid restrictions.

Volunteers

Many volunteers give up their time to help at various community events, particularly at weekends and at the evenings. As ever, we are greatly indebted to the volunteers for their commitment and continued support. It is the intention of GAAL to involve as many volunteers as possible in different capacities to enhance the community spirit which already exists.

The Board of Trustees and the members of the Committee would also like to thank the Mahila Mandal, members of the Sports and Golf Societies, Navratri Musicians, Senior Citizen Club and many other volunteers (too many to mention) who help to maintain the Kenton Hall on a day to day basis.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants that arise from time to time. Unrestricted funds were maintained at this level throughout the year.

EVENTS SINCE THE END OF THE YEAR

GAA London organised an online concert and an online Shraadh Bhajan religious event, virtual Navratri Festival, online Dhanteras Pooja (which in the end had to be cancelled due to tightened restrictions from the second Covid wave) and online Shraadhhanjali in 2021.

In 2021, GAA London also teamed up with a non profit making Community Interest Company, Amba Care, to raise awareness of and promote Amba Care's buddy/ saathi service, to support and advise dementia sufferers and carers in the Asian community, The buddy/ saathi's are volunteers which GAA London helped to find, and they work under the training and supervision of Amba Care.

GAA London has also in 2021 raised awareness of the 2021 Census amongst our community, working with Brent Council.

In 2021 we are looking forward to the lifting of Covid restrictions and hope to resume our normal events for the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Gujarati Arya Association, London is a registered charity (Registration Number: 265170) constituted by a trust deed dated 11th November 1972.

Recruitment and appointment of new trustees

The trustees are elected by the members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Gujarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The administration of the charity is undertaken by the office bearers and members of the executive committee under the guidance of the Trustees. The office bearers and members of the executive committee are appointed by the community members, and serve for a minimum period of two years, and may put themselves forward for re-appointment upon expiration of the period.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

265170

Principal address

Kenton Hall
Woodcock Hill
Kenton
Middlesex
HA3 0PQ

Trustees

S M Parmar
I R Parmar
K R Vara
R M Solanki
S R Umeria

Independent Examiner

S. Virji FCCA
Association of Chartered Certified Accountants
SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Office Bearers

Bharat M Chauhan (President)
Uttam S Parmar (Vice President)
Narendra B Morar (Secretary)
Kavita M Chauhan (Assistant Secretary)
Ramnik P Vara (Treasurer)
Narendra D Chauhan (Assistant Treasurer)

Executive Committee Members

Ajay M Chauhan
Anesh R Chauhan
Anjali A Chauhan
Ash Amin
Ashvin G Chauhan
Binesh M Miyanger
Jasvan Chauhan
Kala P Parmar
Pankaj S Solanki
Pradeep S Chavda
Sanjay Miyanger

Guiarati Arya Association, London

Report of the Trustees
for the Year Ended 31 December 2020

Approved by order of the board of trustees on 5/10/21 and signed on its behalf by:


.....
S M Parmar - Trustee

**Independent Examiner's Report to the Trustees of
Gujarati Arya Association, London**

Independent examiner's report to the trustees of Gujarati Arya Association, London

I report to the charity trustees on my examination of the accounts of Gujarati Arya Association, London (the Trust) for the year ended 31 December 2020.

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.



S. Virji FCCA
Association of Chartered Certified Accountants
SVAC Accounting Solutions
2 Churchill Court
58 Station Road
North Harrow
Middlesex
HA2 7SA

Date: 5/10/21

Gujarati Arya Association, London

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,532	878	63,410	37,451
Other trading activities	2	9,352	-	9,352	59,342
Investment income	3	13,614	-	13,614	123,263
Other income		14,980	-	14,980	-
Total		100,478	878	101,356	220,056
EXPENDITURE ON					
Raising funds		51,647	35,739	87,386	185,013
NET INCOME/(EXPENDITURE)		48,831	(34,861)	13,970	35,043
Transfers between funds	13	(44,247)	44,247	-	-
Net movement in funds		4,584	9,386	13,970	35,043
RECONCILIATION OF FUNDS					
Total funds brought forward		160,956	1,072,215	1,233,171	1,198,128
TOTAL FUNDS CARRIED FORWARD		165,540	1,081,601	1,247,141	1,233,171

The notes form part of these financial statements

Gujarati Arya Association, London

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	6	-	1,248,847	1,248,847	1,266,107
CURRENT ASSETS					
Stocks	7	1,347	-	1,347	1,722
Debtors	8	19,513	-	19,513	17,680
Cash at bank and in hand		174,781	950	175,731	179,701
		<u>195,641</u>	<u>950</u>	<u>196,591</u>	<u>199,103</u>
CREDITORS					
Amounts falling due within one year	9	(30,101)	(28,533)	(58,634)	(63,523)
		<u>165,540</u>	<u>(27,583)</u>	<u>137,957</u>	<u>135,580</u>
NET CURRENT ASSETS					
		<u>165,540</u>	<u>1,221,264</u>	<u>1,386,804</u>	<u>1,401,687</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	10	-	(139,663)	(139,663)	(168,516)
		<u>165,540</u>	<u>1,081,601</u>	<u>1,247,141</u>	<u>1,233,171</u>
NET ASSETS					
FUNDS					
Unrestricted funds:	13				
General fund				165,540	160,956
Restricted funds:					
Kenton Hall				1,081,601	1,072,215
TOTAL FUNDS				<u>1,247,141</u>	<u>1,233,171</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5/10/21 and were signed on its behalf by:


S M Parmar - Trustee


I R Parmar - Trustee


K R Vara - Trustee

The notes form part of these financial statements

Gujarati Arya Association, London

Notes to the Financial Statements
for the Year Ended 31 December 2020

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 5% on cost
Fixtures and fittings	- 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Government grants

Due to the significant level of disruption caused by the Coronavirus Pandemic, the charity received government aid in the form of small business grants which included the Coronavirus Job Retention Scheme and Small Business Grants Fund.

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Bar and Food Income	2,896	14,902
Navratri Festival	11	5,148
Children's Xmas Party	260	-
Mahila Mandal Functions	-	1,490
Sports Activities Collections	5,777	27,814
Senior Citizens	408	416
Fun Day	-	6,237
Diwali Musical Night	-	3,173
	<hr/>	<hr/>
Carried forward	9,352	59,180

Gujarati Arva Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

2. OTHER TRADING ACTIVITIES - continued

	31.12.20	31.12.19
	£	£
Brought forward	9,352	59,180
Christmas Pantomime	-	162
	<u>9,352</u>	<u>59,342</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Rents received	13,433	123,065
Deposit account interest	181	198
	<u>13,614</u>	<u>123,263</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,378	1,073	37,451
Other trading activities	59,342	-	59,342
Investment income	123,263	-	123,263
Total	<u>218,983</u>	<u>1,073</u>	<u>220,056</u>
EXPENDITURE ON			
Raising funds	150,003	35,010	185,013
NET INCOME/(EXPENDITURE)	<u>68,980</u>	<u>(33,937)</u>	<u>35,043</u>
Transfers between funds	(39,757)	39,757	-
Net movement in funds	<u>29,223</u>	<u>5,820</u>	<u>35,043</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	131,734	1,066,394	1,198,128
TOTAL FUNDS CARRIED FORWARD	<u>160,957</u>	<u>1,072,214</u>	<u>1,233,171</u>

Gujarati Arya Association, London

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020	1,395,554	128,608	1,524,162
Additions	-	15,525	15,525
At 31 December 2020	<u>1,395,554</u>	<u>144,133</u>	<u>1,539,687</u>
DEPRECIATION			
At 1 January 2020	156,237	101,818	258,055
Charge for year	11,165	21,620	32,785
At 31 December 2020	<u>167,402</u>	<u>123,438</u>	<u>290,840</u>
NET BOOK VALUE			
At 31 December 2020	<u>1,228,152</u>	<u>20,695</u>	<u>1,248,847</u>
At 31 December 2019	<u>1,239,317</u>	<u>26,790</u>	<u>1,266,107</u>

7. STOCKS

	31.12.20 £	31.12.19 £
Stocks	<u>1,347</u>	<u>1,722</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	<u>19,513</u>	<u>17,680</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Bank loans and overdrafts (see note 11)	28,532	27,530
Other creditors	30,102	35,993
	<u>58,634</u>	<u>63,523</u>

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.20	31.12.19
	£	£
Bank loans (see note 11)	139,663	168,516

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.20	31.12.19
	£	£
Amounts falling due within one year on demand:		
Bank loans	28,532	27,530
Amounts falling due between two and five years:		
Bank loans - 2-5 years	118,424	168,516
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	21,239	-

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.20	31.12.19
	£	£
Bank loans	168,195	196,046

The bank loan is secured by a legal charge over the long leasehold property, Kenton Hall (formerly John Billam Hall), Woodcock Hill, Preston Road, Harrow, Middlesex.

The loan is repayable by equal monthly instalments over a period of 20 years with the first repayment being made on 4th November 2008. The interest chargeable in accordance with the loan agreement is fixed at a margin of 1.375% over the Barclays Bank Plc Base Rate.

13. MOVEMENT IN FUNDS

	At 1.1.20	Net	Transfers	At
	£	movement	between	31.12.20
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	160,956	48,831	(44,247)	165,540
Restricted funds				
Kenton Hall	1,072,215	(34,861)	44,247	1,081,601
TOTAL FUNDS	1,233,171	13,970	-	1,247,141

Gujarati Arya Association, London

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,478	(51,647)	48,831
Restricted funds			
Kenton Hall	878	(35,739)	(34,861)
TOTAL FUNDS	<u>101,356</u>	<u>(87,386)</u>	<u>13,970</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	131,734	68,979	(39,757)	160,956
Restricted funds				
Kenton Hall	1,066,394	(33,936)	39,757	1,072,215
TOTAL FUNDS	<u>1,198,128</u>	<u>35,043</u>	<u>-</u>	<u>1,233,171</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,983	(150,004)	68,979
Restricted funds			
Kenton Hall	1,073	(35,009)	(33,936)
TOTAL FUNDS	<u>220,056</u>	<u>(185,013)</u>	<u>35,043</u>

Guiarati Arya Association, London

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	131,734	117,810	(84,004)	165,540
Restricted funds				
Kenton Hall	1,066,394	(68,797)	84,004	1,081,601
TOTAL FUNDS	<u>1,198,128</u>	<u>49,013</u>	<u>-</u>	<u>1,247,141</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	319,461	(201,651)	117,810
Restricted funds			
Kenton Hall	1,951	(70,748)	(68,797)
TOTAL FUNDS	<u>321,412</u>	<u>(272,399)</u>	<u>49,013</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Gujarati Arya Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,984	30,089
Gift aid	2,755	4,798
Subscriptions	671	2,564
	<hr/>	<hr/>
	63,410	37,451
Other trading activities		
Bar and Food Income	2,896	14,902
Navratri Festival	11	5,148
Children's Xmas Party	260	-
Mahila Mandal Functions	-	1,490
Sports Activities Collections	5,777	27,814
Senior Citizens	408	416
Fun Day	-	6,237
Diwali Musical Night	-	3,173
Christmas Pantomime	-	162
	<hr/>	<hr/>
	9,352	59,342
Investment income		
Rents received	13,433	123,065
Deposit account interest	181	198
	<hr/>	<hr/>
	13,614	123,263
Other income		
Government grants	14,980	-
	<hr/>	<hr/>
Total incoming resources	101,356	220,056
EXPENDITURE		
Other trading activities		
Opening stock	1,722	1,347
Purchases	1,534	8,704
Insurance	6,175	5,723
Donations Paid	5,595	1,716
Navratri Festival	1,097	3,633
Children's Xmas Party	-	242
Sports Activities Expenditure	4,700	29,718
Senior Citizens	1,052	4,791
Fun Day	-	7,730
Appreciation Day	405	2,842
Mehfil Night	26	-
Diwali Musical Night	-	3,203
Christmas Pantomime	-	157
Long leasehold	11,164	11,164
Fixtures and fittings	21,620	19,291
Closing stock	(1,347)	(1,722)
	<hr/>	<hr/>
	53,743	98,539

This page does not form part of the statutory financial statements

Gujarati Arva Association, London

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Support costs		
Management		
Rates and water	188	1,142
Light and heat	6,568	10,404
Printing, postage & stationery	46	652
Advertising	666	1,022
Repairs and maintenance	6,327	10,758
Sundry Expenses	789	1,175
Cleaning	4,128	15,073
Premises Licence costs	70	70
Commissions Payable	3,376	31,386
Training courses	475	-
VPS Wages	6,131	7,909
Bank loan interest	2,955	4,409
Bank charges & interest	221	406
	<hr/>	<hr/>
	31,940	84,406
Information technology		
Telephone and Website Costs	1,703	2,068
	<hr/>	<hr/>
Total resources expended	87,386	185,013
	<hr/>	<hr/>
Net income	13,970	35,043
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements