

YOGI DIVINE SOCIETY (UK)
Financial Statements
31 July 2020

RMR PARTNERSHIP LLP

Chartered Accountants & statutory auditor
3rd Floor, Vyman House
104 College Road
Harrow
Middlesex
HA1 1BQ

YOGI DIVINE SOCIETY (UK)

Financial Statements

Year ended 31 July 2020

	Page
Trustees' annual report	1
Independent auditor's report to the members	5
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report

Year ended 31 July 2020

The trustees present their report and the financial statements of the charity for the year ended 31 July 2020.

Reference and administrative details

Registered charity name	YOGI DIVINE SOCIETY (UK)
Charity registration number	803601
Principal office	Haridham Hindu Swaminarayan Temple 63 Woodcock Hill Harrow HA3 0JH

The trustees

Satish Chatwani
Prafulbhai Patel
Jatin Shah
Chirag Mehta
Rekhav Patel
Nayan Tank
Jayesh Patel
Vinay Chauhan
Sureshbhai Patel
Rajendra Patel
Yogi Divine Society UK Limited (A
Company Limited by Guarantee)

Auditor	RMR Partnership LLP Chartered Accountants & statutory auditor 3rd Floor, Vyman House 104 College Road Harrow Middlesex HA1 1BQ
----------------	--

Structure, governance and management

The charity is an unincorporated trust, governed by a constitution amended and adopted on 15 June 2013 and is a registered charity 803601.

Risk management

The management committee conduct regular review of the risks to which the charity is exposed. Where appropriate, systems, or procedures have been established to mitigate the risks.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with all statutory legislation and the implementation of such procedures to ensure the health & safety of staff, volunteers, clients and visitors to the premises.

YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2020

Objectives and activities

The objective of the Yogi Divine Society (UK) are:

- a) The advancement of religion in accordance with the tenets and doctrines of Hinduism (Swaminarayan).
- b) The advancement of education in accordance with the tenets of Hinduism (Swaminarayan).
- c) The relief of poverty, distress and suffering throughout the World and in particular (but without limitation) in the sub continent of India.
- d) The Charity has committed to make donations totalling £260000 to organisations which have the same aims of the Yogi Divine Society.

Activities have been arranged throughout the year to further the objects set out above. In particular, weekly assemblies for youths across various centres, organising international youth conventions, organising youth seminars and organising professional seminars.

Achievements and performance

- Weekly assemblies are undertaken at various locations within UK - North London, Midlands, South London and East London.
- During the year, various youth conventions were conducted for more than 1000 youths at various locations as mentioned above.
- Various Fund raising activities were undertaken during the year.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Reserve policy

The charity does not have any reserve policy and as such and the reserve can be used for the achievement of charity's objectives.

Financial review

The report is stated on page number 7.

YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2020

Plans for future periods

- Providing career guidance and motivate youths to lead a pure and pious life.
- YDS UK is exploring the possibility to acquire properties in other locations for opening centres / branches of YDS UK which will continue to achieve same objectives and activities of the Charity.

Statement as to disclosure of information to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

During the year, the Trustees reviewed their audit requirements and re- appointed RMR Partnership LLP as auditors.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2020

The trustees' annual report was approved on 30 May 2021 and signed on behalf of the board of trustees by:



.....
Chirag Mehta
Trustee



.....
Rekhav Patel
Trustee

YOGI DIVINE SOCIETY (UK)

Independent Auditor's Report to the Members of YOGI DIVINE SOCIETY (UK)

Year ended 31 July 2020

Opinion

We have audited the financial statements of YOGI DIVINE SOCIETY (UK) (the 'charity') for the year ended 31 July 2020 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

YOGI DIVINE SOCIETY (UK)

Independent Auditor's Report to the Members of YOGI DIVINE SOCIETY (UK)

(continued)

Year ended 31 July 2020

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

YOGI DIVINE SOCIETY (UK)

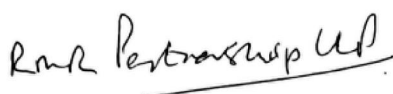
Independent Auditor's Report to the Members of YOGI DIVINE SOCIETY (UK) (continued)

Year ended 31 July 2020

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
RMR Partnership LLP
Chartered Accountants & statutory auditor
3rd Floor, Vyman House
104 College Road
Harrow
Middlesex
HA1 1BQ

30 May 2021

YOGI DIVINE SOCIETY (UK)

Statement of Financial Activities

Year ended 31 July 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	522,908	47,583	570,491	657,101
Investment income	5	9,454	—	9,454	8,114
Total income		<u>532,362</u>	<u>47,583</u>	<u>579,945</u>	<u>665,215</u>
Expenditure					
Expenditure on charitable activities	6	291,991	40,802	332,793	199,647
Other expenditure	7	—	—	—	725
Total expenditure		<u>291,991</u>	<u>40,802</u>	<u>332,793</u>	<u>200,372</u>
Net income and net movement in funds		<u>240,371</u>	<u>6,781</u>	<u>247,152</u>	<u>464,843</u>
Reconciliation of funds					
Total funds brought forward		4,388,766	46,602	4,435,368	3,970,524
Total funds carried forward		<u>4,629,137</u>	<u>53,383</u>	<u>4,682,520</u>	<u>4,435,368</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

YOGI DIVINE SOCIETY (UK)

Statement of Financial Position

31 July 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	12	2,897,660	2,840,170
Current assets			
Debtors	13	7,305	5,675
Investments	14	9,845	9,845
Cash at bank and in hand		1,770,531	1,598,154
		<u>1,787,681</u>	<u>1,613,674</u>
Creditors: amounts falling due within one year	15	<u>2,821</u>	<u>18,477</u>
Net current assets		<u>1,784,860</u>	<u>1,595,197</u>
Total assets less current liabilities		<u>4,682,520</u>	<u>4,435,367</u>
Net assets		<u>4,682,520</u>	<u>4,435,367</u>
Funds of the charity			
Restricted funds		53,383	46,602
Unrestricted funds		4,629,137	4,388,766
Total charity funds	17	<u>4,682,520</u>	<u>4,435,368</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 May 2021, and are signed on behalf of the board by:



Chirag Mehta
Trustee

The notes on pages 10 to 17 form part of these financial statements.

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements

Year ended 31 July 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Haridham Hindu Swaminarayan Temple, 63 Woodcock Hill, Harrow, HA3 0JH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have reviewed cash flow forecasts and budgets in performing this review.

The Trustees have considered the effect of the Covid-19 outbreak and consider that the outbreak is likely to cause a significant disruption to the Charity's business. However, the Trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, amount is received and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and building	-	2% Straight line basis
Plant and machinery	-	20% Straight line basis
Furniture and fittings	-	20% Straight line basis
Motor vehicle	-	25% reducing balance
Equipment	-	20% Straight line basis

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General Donations	198,330	47,583	245,913
Aarti	10,422	—	10,422
Donations - 10/20 Bhag	311,382	—	311,382
Other Income	182	—	182

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Furlough Grant Received	2,592	—	2,592
	<u>522,908</u>	<u>47,583</u>	<u>570,491</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
General Donations	302,364	41,027	343,391
Aarti	27,569	—	27,569
Donations - 10/20 Bhag	283,791	—	283,791
Other Income	2,350	—	2,350
Grants			
Furlough Grant Received	—	—	—
	<u>616,074</u>	<u>41,027</u>	<u>657,101</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest	<u>9,454</u>	<u>9,454</u>	<u>8,114</u>	<u>8,114</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activity	152,859	36,742	189,601
Support costs	139,132	4,060	143,192
	<u>291,991</u>	<u>40,802</u>	<u>332,793</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activity	56,192	13,942	70,134
Support costs	128,845	667	129,513
	<u>185,037</u>	<u>14,609</u>	<u>199,647</u>

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

7. Other expenditure

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>725</u>	<u>725</u>

8. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	68,283	13,475
Loss on disposal of tangible fixed assets	<u>—</u>	<u>725</u>

9. Auditors remuneration

	2020 £	2019 £
Fees payable for the audit of the financial statements	<u>1,600</u>	<u>1,600</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	25,027	14,547
Employer contributions to pension plans	<u>364</u>	<u>149</u>
	<u>25,391</u>	<u>14,696</u>

The average head count of employees during the year was 2 (2019: 2).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

12. Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Aug 2019	2,799,772	9,965	8,387	20,223	49,290	2,887,637
Additions	118,745	—	5,340	—	2,148	126,233
Other movements	—	—	—	—	(460)	(460)
At 31 Jul 2020	2,918,517	9,965	13,727	20,223	50,978	3,013,410
Depreciation						
At 1 Aug 2019	—	3,971	3,692	8,934	30,870	47,467
Charge for the year	58,370	1,836	1,284	1,565	5,228	68,283
At 31 Jul 2020	58,370	5,807	4,976	10,499	36,098	115,750
Carrying amount						
At 31 Jul 2020	2,860,147	4,158	8,751	9,724	14,880	2,897,660
At 31 Jul 2019	2,799,772	5,994	4,695	11,289	18,420	2,840,170

The freehold land and building is a functional asset, the legal proprietor being Yogi Divine Society UK Limited (Company number: 09132798), a company limited by guarantee and registered in England & Wales, which acts as a custodian trustee of the charity.

13. Debtors

	2020 £	2019 £
Prepayments and accrued income	6,096	5,412
Other debtors	1,209	263
	7,305	5,675

14. Investments

	2020 £	2019 £
Other investments - Gold Haar	9,845	9,845

Investments represent donations received as gold jewellery decorations. The value of these items is stated at the cost at the time the donations were received.

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

15. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	771	2,694
Accruals and deferred income	1,600	1,600
Social security and other taxes	352	347
Other creditors	98	13,836
	<u>2,821</u>	<u>18,477</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £364 (2019: £149).

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
General funds	<u>4,388,766</u>	<u>532,362</u>	<u>(291,991)</u>	<u>4,629,137</u>

	At 1 August 2018	Income	Expenditure	At 31 July 2019
	£	£	£	£
General funds	<u>3,950,340</u>	<u>624,188</u>	<u>(185,762)</u>	<u>4,388,766</u>

Restricted funds

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
Restricted fund - Kitchen fund	7,299	—	—	7,299
Restricted fund - Hari nagar fund	1,746	2,620	(880)	3,486
Restricted fund - Camera fund	1,704	—	—	1,704
Restricted fund - East london sabha fund	2,893	1,000	—	3,893
Restricted fund - Benos fund account	3,674	1,615	(3,812)	1,477
Restricted fund - Bhulku fund	51	—	—	51

YOGI DIVINE SOCIETY (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

17. Analysis of charitable funds *(continued)*

Restricted fund - Bhajan mandal fund	556	—	—	556
Restricted fund - Kids drama fund	106	—	—	106
Restricted fund - Training fund	1,616	—	—	1,616
Restricted fund - South london fund	1,575	5,071	(3,650)	2,996
Restricted fund - Midland fund	450	—	(400)	50
Restricted fund - Santo ticket fund	7,041	4,500	(4,060)	7,481
Restricted fund - Cleaning fund	891	39	—	930
Restricted fund - Ode mandir seva	17,000	11,183	(28,000)	183
Restricted fund - Haridham thaal fund	—	21,555	—	21,555
	<u>46,602</u>	<u>47,583</u>	<u>(40,802)</u>	<u>53,383</u>

	At 1 August 2018	Income	Expenditure	At 31 July 2019
	£	£	£	£
Restricted fund - Kitchen fund	5,848	1,451	—	7,299
Restricted fund - Hari nagar fund	891	1,175	(320)	1,746
Restricted fund - Camera fund	1,808	—	(104)	1,704
Restricted fund - East london sabha fund	351	2,542	—	2,893
Restricted fund - Benos fund account	5,183	4,253	(5,762)	3,674
Restricted fund - Bhulku fund	51	—	—	51
Restricted fund - Bhajan mandal fund	556	—	—	556
Restricted fund - Kids drama fund	106	—	—	106
Restricted fund - Training fund	1,141	475	—	1,616
Restricted fund - South london fund	1,195	2,840	(2,460)	1,575
Restricted fund - Midland fund	450	400	(400)	450
Restricted fund - Santo ticket fund	2,604	5,000	(563)	7,041
Restricted fund - Cleaning fund	—	891	—	891
Restricted fund - Ode mandir seva	—	22,000	(5,000)	17,000
Restricted fund - Haridham thaal fund	—	—	—	—
	<u>20,184</u>	<u>41,027</u>	<u>(14,609)</u>	<u>46,602</u>

18. Related parties

Yogi Divine Society UK Limited is a trustee of the charity and legal owner of the property and acts as custodian of the charity.

YOGI DIVINE SOCIETY (UK)

Management Information

Year ended 31 July 2020

The following pages do not form part of the financial statements.

YOGI DIVINE SOCIETY (UK)

Detailed Statement of Financial Activities

Year ended 31 July 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
General Donations	245,913	343,391
Aarti	10,422	27,569
Donations - 10/20 Bhag	311,382	283,791
Other Income	182	2,350
Furlough Grant Received	2,592	—
	<u>570,491</u>	<u>657,101</u>
Investment income		
Bank interest	9,454	8,114
	<u>9,454</u>	<u>8,114</u>
Total income	<u>579,945</u>	<u>665,215</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	25,027	14,547
Pension costs	364	149
Rent	6,982	7,578
Light and heat	12,567	16,487
Repairs and maintenance	13,371	15,070
Insurance	3,375	3,035
Other establishment	5,567	7,228
Other motor/travel costs	5,788	29,400
Legal and professional fees	4,253	4,702
Telephone	1,473	1,594
Other office costs	3,989	6,130
Depreciation	68,283	13,476
Local project	1,244	14,869
Fund raising expense	4,638	8,477
Donations	160,519	11,788
Kitchen and accommodation	12,119	42,351
Bank Charges	2,542	2,766
Subscription	692	—
	<u>332,793</u>	<u>199,647</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	—	725
	<u>—</u>	<u>725</u>
Total expenditure	<u>332,793</u>	<u>200,372</u>
Net income	<u>247,152</u>	<u>464,843</u>

YOGI DIVINE SOCIETY (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2020

	2020 £	2019 £
Expenditure on charitable activities		
Charitable activity		
<i>Activities undertaken directly</i>		
Direct charitable activity - Hire charges	6,982	7,578
Direct charitable activity - Function expenses	5,567	7,228
Direct charitable activity - Local project	295	14,571
Direct charitable activity - Fund raising expense	4,638	1,306
Direct charitable activity - Donations	160,000	11,788
Direct charitable activity - Kitchen Expenses	12,119	27,663
	<u>189,601</u>	<u>70,134</u>
Activity type 28		
<i>Support costs</i>		
Support charitable activity - wages/salaries	25,027	14,547
Support charitable activity - pension costs	364	149
Support charitable activity - light & heat	12,567	16,487
Support charitable activity - repairs & maintenance	13,371	15,070
Support charitable activity - insurance	3,375	3,035
Support charitable activity - other motor/travel costs	5,788	29,400
Support charitable activity - telephone	1,473	1,594
Support charitable activity - printing, postage and stationery	3,989	6,130
Support charitable activity - depreciation	68,283	13,476
Support charitable activity - cleaning	949	298
Support charitable activity - advertising	–	7,171
Support charitable activity - computer expenses	519	–
Support charitable activity - accommodation expenses	–	14,688
Support charitable activity - bank charges	2,542	2,766
Support charitable activity - subscription	692	–
	<u>138,939</u>	<u>124,811</u>
Governance costs		
Governance costs - audit remuneration	1,600	1,600
Governance costs - legal and other professional fees	2,653	3,102
	<u>4,253</u>	<u>4,702</u>
Expenditure on charitable activities	<u>332,793</u>	<u>199,647</u>