

CHARITY REGISTRATION NUMBER: 803601

YOGI DIVINE SOCIETY (UK)
Annual Report and Financial Statements
31 July 2021

RMR PARTNERSHIP LLP

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

YOGI DIVINE SOCIETY (UK)
Annual Report and Financial Statements
Year ended 31 July 2021

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YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report

Year ended 31 July 2021

The trustees present their report and the Annual Report and financial statements of the charity for the year ended 31 July 2021.

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
Prafulchandra 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
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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 2021

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.

Activities have been arranged throughout the year to further the objects set out above. In particular, weekly assemblies, participating in international youth conventions and holding professional seminars were carried out during the year.

Activities

The Charity during the year provided the following activities:

Congregational activities include the regular religious activities undertaken during the year, as well as the celebration of annual Hindu festivals.

- 6th Patotsav Mahapooja
- Diwali and New year Celebration
- New year's Day Mahapooja for all devotees
- Seminarical Japan and Ram Naomi Celebration
- Guru purnima and Shire Krishna Janmashtami

Children, Youth and Family activities

- Online family Sabha
- Children sports activity every weekend
- Youth IT learning class
- Paathey Box-Cricket Tournament

Food was provided for deities, volunteers and devotees as part of the religious activities described above.

YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

Achievements and performance

- Weekly assemblies are undertaken at various locations within UK - North London, Midlands, South London and East London.

YDS followed all the government guidelines in relation to COVID pandemic and in line with them, most of the weekly assemblies were conducted online via the means of Zoom and YouTube.

Public benefit

The trustees have complied with their duty in section 17 of the Charities Act 2011 and guidance issued by the Charity Commission in deciding what activities the YDS UK should undertake.

YDS UK's policy is to consult and discuss with employees, staff councils and at meetings, matters likely to affect employees' interests.

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

It is the policy of the YDS UK that unrestricted funds should aim to be maintained at a level equivalent to between six and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the YDS UK's current activities while consideration is given to ways in which additional funds may be raised.

At the end of the reporting period the charity held free reserves of £5,480,909 (2020: £4,629,137).

Financial review

The charity made a surplus of £878,454 (2020: £247,152) and accumulated reserves in surplus of £5,560,974 (2020: £4,682,520) at the yearend. The present level of funding is adequate to support the activities of the charity and the Trustees consider the financial position of the Charity to be satisfactory.

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.

YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

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 Annual Report and 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 Annual Report and 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 Annual Report and 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 Annual Report and 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 Annual Report and 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.

The appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The trustees of the Charity are legally responsible for the overall management and control of Yogi Divine Society UK ('YDS UK') and meet regularly. The work of implementing most of their policies is carried out by the chairpersons.

YOGI DIVINE SOCIETY (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

The trustees' annual report was approved on 18 November 2022 and signed on behalf of the board of trustees by:

DocuSigned by:

.....43CA43EB87C944G.....
Chirag Mehta
Trustee

DocuSigned by:

.....D75796EF703C4F7.....
Rekhav Patel
Trustee

YOGI DIVINE SOCIETY (UK)

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

Year ended 31 July 2021

Opinion

We have audited the Annual Report and financial statements of YOGI DIVINE SOCIETY (UK) (the 'charity') for the year ended 31 July 2021 which comprise the statement of financial activities, statement of financial position, statement of cash flows 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 Annual Report and financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2021 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 annual report and 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 Annual Report and 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

In auditing the Annual Report and financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the Annual Report and financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the Annual Report and financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

YOGI DIVINE SOCIETY (UK)

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

(continued)

Year ended 31 July 2021

Other information

The other information comprises the information included in the annual report, other than the Annual Report and financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the Annual Report and 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 Annual Report and financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Annual Report and 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 Annual Report and 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 Annual Report and financial statements; or
- adequate accounting records have not been kept; or
- the Annual Report and 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 Annual Report and 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 Annual Report and financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Annual Report and 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.

YOGI DIVINE SOCIETY (UK)

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

Year ended 31 July 2021

Auditor's responsibilities for the audit of the annual report and financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the operations of the charity financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment laws, environmental and health and safety legislation.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

There are inherent limitations in the audit procedures described above; any instance of non-compliance with laws and regulations and fraud which is far removed from transactions reflected in the financial statements would diminish the likelihood of detection. Furthermore, the risk of not detecting a material misstatement due to fraud is greater than the risk of not detecting one resulting from error. Fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through an act of collusion that would mitigate internal controls. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [http:](http://)

YOGI DIVINE SOCIETY (UK)

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

Year ended 31 July 2021

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

18 November 2022

YOGI DIVINE SOCIETY (UK)**Statement of Financial Activities****Year ended 31 July 2021**

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	1,021,544	85,541	1,107,085	570,491
Investment income	5	8,540	—	8,540	9,454
Total income		<u>1,030,084</u>	<u>85,541</u>	<u>1,115,625</u>	<u>579,945</u>
Expenditure					
Expenditure on charitable activities	6	191,588	45,583	237,171	332,793
Total expenditure		<u>191,588</u>	<u>45,583</u>	<u>237,171</u>	<u>332,793</u>
Net income and net movement in funds		<u>838,496</u>	<u>39,958</u>	<u>878,454</u>	<u>247,152</u>
Transfer to general funds from restricted					
Transfers		13,276	(13,276)	0	0
Total funds carried forward		<u>851,772</u>	<u>26,682</u>	<u>878,454</u>	<u>4,682,520</u>
Reconciliation of funds					
Total funds brought forward		4,629,137	53,383	4,682,520	4,435,368
Total funds carried forward		<u>5,480,909</u>	<u>80,065</u>	<u>5,560,974</u>	<u>4,682,520</u>

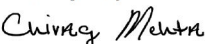
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 form part of these Annual Report and financial statements.

YOGI DIVINE SOCIETY (UK)**Statement of Financial Position****31 July 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	3,404,852	2,897,660
Current assets			
Debtors	13	16,805	7,305
Investments	14	9,845	9,845
Cash at bank and in hand		2,140,071	1,770,531
		<u>2,166,721</u>	<u>1,787,681</u>
Creditors: amounts falling due within one year	15	<u>10,599</u>	<u>2,821</u>
Net current assets		<u>2,156,122</u>	<u>1,784,860</u>
Total assets less current liabilities		<u>5,560,974</u>	<u>4,682,520</u>
Net assets		<u>5,560,974</u>	<u>4,682,520</u>
Funds of the charity			
Restricted funds		80,065	53,383
Unrestricted funds		5,480,909	4,629,137
Total charity funds	17	<u>5,560,974</u>	<u>4,682,520</u>

These Annual Report and financial statements were approved by the board of trustees and authorised for issue on 18 November 2022, and are signed on behalf of the board by:

DocuSigned by:

43CA43EBB7C944G.....
 Chirag Mehta
 Trustee

The notes on pages 13 to 21 form part of these Annual Report and financial statements.

YOGI DIVINE SOCIETY (UK)**Statement of Cash Flows****Year ended 31 July 2021**

	2021	2020
	£	£
Cash flows from operating activities		
Net income	878,454	247,152
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	72,861	68,283
Other interest receivable and similar income	(8,540)	(9,454)
Accrued expenses	1,800	–
<i>Changes in:</i>		
Trade and other debtors	(960)	(945)
Trade and other creditors	5,978	(15,656)
Cash generated from operations	949,593	289,380
Interest received		8,770
Net cash from operating activities	949,593	298,150
Cash flows from investing activities		
Purchase of tangible assets	(580,053)	(126,233)
Proceeds from sale of tangible assets	–	460
Net cash used in investing activities	(580,053)	(125,773)
Net increase in cash and cash equivalents	369,540	172,377
Cash and cash equivalents at beginning of year	1,770,531	1,598,154
Cash and cash equivalents at end of year	2,140,070	1,770,531

The notes on pages 13 to 21 form part of these Annual Report and financial statements.

YOGI DIVINE SOCIETY (UK)

Notes to the Annual Report and Financial Statements

Year ended 31 July 2021

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 Annual Report and 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) (the second edition of Charities SORP (FRS 102)(2019)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The Annual Report and 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 Annual Report and 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 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.

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.

YOGI DIVINE SOCIETY (UK)

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

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.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

YOGI DIVINE SOCIETY (UK)

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

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 2021 £
Donations			
General Donations	612,648	—	612,648
Aarti	11,378	—	11,378
Donations - 10/20 Bhag	392,682	—	392,682
Other Income	3,118	—	3,118
Donations - Restricted	—	85,541	85,541
Grants			
Furlough Grant Received	1,718	—	1,718
	<u>1,021,544</u>	<u>85,541</u>	<u>1,107,085</u>

YOGI DIVINE SOCIETY (UK)

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

4. Donations and legacies *(continued)*

	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
Donations - Restricted	—	—	—
Grants			
Furlough Grant Received	2,592	—	2,592
	<u>522,908</u>	<u>47,583</u>	<u>570,491</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	<u>8,540</u>	<u>8,540</u>	<u>9,454</u>	<u>9,454</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activity	75,433	45,567	121,000
Support costs	116,155	16	116,171
	<u>191,588</u>	<u>45,583</u>	<u>237,171</u>
	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>

All support cost are allocated to the charitable activities.

YOGI DIVINE SOCIETY (UK)

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

7. Analysis of support costs

	Support costs activity £	Total 2021 £	Total 2020 £
Staff costs	14,571	14,571	25,391
Premises	20,612	20,612	29,313
Communications and IT	1,391	1,391	1,992
General office	3,192	3,192	5,630
Finance costs	1,530	1,530	2,542
Governance costs	2,012	2,012	4,253
Depreciation	72,861	72,861	68,283
Other motor and travel	—	—	5,788
	<u>116,169</u>	<u>116,169</u>	<u>143,192</u>

8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>72,861</u>	<u>68,283</u>

9. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the annual report and financial statements	<u>1,800</u>	<u>1,600</u>

10. Staff costs

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

	2021 £	2020 £
Wages and salaries	14,556	25,027
Social security costs	(219)	—
Employer contributions to pension plans	234	364
	<u>14,571</u>	<u>25,391</u>

The average head count of employees during the year was 1 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

The trustees represent the key management personnel for the charity.

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

YOGI DIVINE SOCIETY (UK)

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

12. Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Aug 2020	2,918,517	9,965	13,727	20,223	50,978	3,013,410
Additions	564,148	—	4,243	—	11,662	580,053
At 31 Jul 2021	3,482,665	9,965	17,970	20,223	62,640	3,593,463
Depreciation						
At 1 Aug 2020	58,370	5,807	4,976	10,499	36,098	115,750
Charge for the year	52,315	1,993	3,594	2,431	12,528	72,861
At 31 Jul 2021	110,685	7,800	8,570	12,930	48,626	188,611
Carrying amount						
At 31 Jul 2021	3,371,980	2,165	9,400	7,293	14,014	3,404,852
At 31 Jul 2020	2,860,147	4,158	8,751	9,724	14,880	2,897,660

All the above assets are used for the charitable purpose and held at cost less depreciation.

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

	2021 £	2020 £
Prepayments and accrued income	14,637	6,096
Other debtors	2,168	1,209
	16,805	7,305

14. Investments

	2021 £	2020 £
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 Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,281	771
Accruals and deferred income	3,400	1,600
Social security and other taxes	110	352
Other creditors	1,808	98
	<u>10,599</u>	<u>2,821</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 £234 (2020: £364).

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020	Income	Expenditure	Transfers	At 31 July 2021
	£	£	£	£	£
General funds	4,629,137	1,030,084	(191,588)	13,276	5,480,909

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

Restricted funds

	At 1 August 2020	Income	Expenditure	Transfers	At 31 July 2021
	£	£	£	£	£
Restricted fund - Kitchen fund	7,299	125	—	—	7,424
Restricted fund - Hari nagar fund	3,484	974	—	—	4,458
Restricted fund - Camera fund	1,704	1,250	—	(1,000)	1,954
Restricted fund - East London sabha fund	3,893	401	—	—	4,294
Restricted fund - Benos fund account	1,478	23,702	(21,014)	(3,515)	651
Restricted fund - Bhulku fund	51	—	—	(51)	—

YOGI DIVINE SOCIETY (UK)

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

17. Analysis of charitable funds *(continued)*

Restricted fund - Bhajan mandal fund	556	—	—	—	556
Restricted fund - Kids drama fund	106	—	—	51	157
Restricted fund - Training fund	1,616	—	—	(1,616)	—
Restricted fund - South London fund	2,997	6,833	(362)	—	9,468
Restricted fund - Midland fund	50	—	—	(50)	—
Restricted fund - Santo ticket fund	7,481	—	—	—	7,481
Restricted fund - Cleaning fund/Covid	930	30,615	—	(930)	30,615
Restricted fund - Ode mandir seva/AYS2021/Haridha m thal	21,738	21,641	(24,207)	(6,165)	13,007
	<u>53,383</u>	<u>85,541</u>	<u>(45,583)</u>	<u>(13,276)</u>	<u>80,065</u>

	At 1 August 2019	Income	Expenditure	Transfers	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 Annual Report and Financial Statements *(continued)*

Year ended 31 July 2021

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/Covid	891	39	—	—	930
Restricted fund - Ode mandir seva/AYS2021/Haridham thal	17,000	32,738	(28,000)	—	21,738
	<u>46,602</u>	<u>47,583</u>	<u>(40,802)</u>	<u>—</u>	<u>53,383</u>

18. Analysis of changes in net debt

	At 1 Aug 2020	Cash flows	At 31 Jul 2021
	£	£	£
Cash at bank and in hand	1,770,531	369,540	2,140,071
Current asset investments	9,845	—	9,845
	<u>1,780,376</u>	<u>369,540</u>	<u>2,149,916</u>

19. 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.

During the year various trustees and their family member made donations to the charity totalling £39,775(2020: £47,394).