

**Kadwa Patidar Samaj (UK) Limited**  
(A Company Limited by Guarantee)

**Annual Report and Financial Statements**  
**For the year ended 31 December 2021**

Company Registration No. 02583841  
Charity Registration No. 1002523

(England and Wales)

# Kadwa Patidar Samaj (UK) Limited

## Reference and Administrative Details

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**Directors** Suresh Kansagra JP  
Dr Sushila Patel  
Jayendra Dadhania –  
(Resigned June 2021)  
Bharat Megpara  
Hasmukhray Patel  
Rajendra Savani  
Mansukhlal Patel  
Shantilal Patel

**Company number** 02583841

**Charity number** 1002523

**Registered office** 126 Woodcock Hill  
Kenton  
Harrow  
England  
HA3 0JN

**Auditor** BlueSpire Ltd  
Cawley Priory  
South Pallant  
Chichester  
PO19 1SY

# Kadwa Patidar Samaj (UK) Limited

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## **KADWA PATIDAR SAMAJ (U.K.) LIMITED**

(Company Limited by Guarantee)



### **REPORT OF THE DIRECTORS**

FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors, who are also trustees for the purpose of charity law, present their annual report and the financial statements of the Company for the year ended 31 December 2021. For the purpose of these Financial Statements the trustees are referred to as directors.

### **OBJECTIVES AND ACTIVITIES**

#### **The Objects of the Company are**

- 1.1 the advancement of the Hindu religion as professed and practiced by the Kadwa Patidar Community ("the Community") of the United Kingdom and elsewhere;
- 1.2 the advancement of education, the relief of poverty and the promotion of health in the United Kingdom and elsewhere;
- 1.3 the promotion of good relations between different racial groups for the benefit of the Community as a whole;
- 1.4 the promotion of harmony and understanding within the Community;
- 1.5 the advancement of cultural, sporting & religious activities and the provision of facilities for such activities.

Each year the Directors review Kadwa Patidar Samaj (U.K.) Limited's (**KPS**) objectives and activities to ensure that they continue to reflect our aims, goals and objectives. In carrying out this review the directors have taken consideration of the Charity Commission's general guidance on public benefit including the supplementary public guidance on the advancement of religion for the public benefit and the advancement of community development.

Our vision remains the core guide to shape our key aims, which in turn allows us to determine our annual activities. The key aims are as follows:

- Provide facilities and undertake activities where Hindu culture and religion can be advanced.
- Provide the facility of our Centre to all the residents in the London Boroughs of Harrow & Brent and surrounding areas, for a multitude of a various community activities and advancement of good relationships.
- Continue to promote positive community spirit and raise funds from different activities and donate these to good causes for the needy.

#### **Key Activities**

The Centre was used from Mid-June 2021 for limited wedding activities in 2021 due to covid but instead the Directors took the opportunity to refurbish/ and upgrade the Centre with a view to enhance facilities for the members and Hirers

#### **1 Fundraising activities**

- 1.1 No Charities activities took place as result of uncertainty of the duration of pandemic and its effects on our finances

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## REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021



### 2 Promoting Hindu Religion

2.1 Some weddings took place after June 2021 within set Government Guidelines.

### 3 Condolences Gatherings (Prathna Sabha)

3.1 Hardly any took due to Covid-19 Pandemic.

### 4 Community Hall used by Schools and Education Boards

4.1 None – Reasons as above

### 5 Local Community Use

5.1 We have supported Elms Grove school by offering our Car Park B for their staff to park their cars during the school's renovation without any charges and similar support has been offered to St Jerome school in Harrow for their staff to use our car park during this pandemic without any charges until present.

## ACHIEVEMENTS AND PERFORMANCE

### Summary of main achievements

1. During the Covid-19 pandemic, with prudent financial and facilities management, the charity took the opportunity to renovate and upgrade the venue in a number of ways in order to remain competitive and provide better facilities to increase the usage of the Centre in a post-Covid world. This will enable KPS to continue to provide facilities and activities where Hindu culture and Religion can advance.
2. A foodbank collection was organized on 27<sup>th</sup> February 2021 in aid of local communities during Covid-19 and a generous collection of 10 tonnes was made.

Although the KPS facilities were closed for a large part of this year due to government restrictions surrounding COVID-19, KPS's facilities are generally widely used by local residents & communities, including local schools and elderly people from various communities, and this is envisaged to continue to be the case in a post-Covid world. KPS's aim is foremost to support various religious, cultural and other local events, we take pride in providing large discounts to the hirers depending on the type of activity they would like to undertake.

The Charity has made a lot of difference to circumstances of the local community & residents as they continue the learning of the Hindu religion and other fates. The Venue is hired out to all communities irrespective of faith at a concessionary rate to facilitate community cohesion and harmony. Unfortunately, this was limited in 2021 due to Covid-19 but nicely positioned for post Covid-19 era.

The additional benefit to the wider society as a whole included helping, supporting the needy and elderly, bringing awareness of the Hindu religion & organisation and its values & contribution to the wellbeing of human beings in the world.

## FINANCIAL REVIEW

Due to Covid-19 pandemic, the year 2020/2021 has been a challenging year for KPS (UK) Ltd similar to the rest of the world. As expected, due to lockdown and limit on number of persons who can attend functions, the Centre has not been used as widely as in previous years. In normal circumstances, repairs, refurbishment and upgrading of the centre would need to fit in-between hiring or closed whilst the works took place. The Directors took the opportunity to undertake some major works during this period, which included:

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### REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

The Following items listed below were completed in 2020/2021.

1. Deep clean inside and out of the Centre
2. All overgrown trees and shrubs in both carparks and the yard trimmed.
3. Cleared blocked drains in the main car park which were causing flooding during heavy rains.
4. CCTV both internal and external replaced which is now capable of providing full coverage. This will assist with security and safety of both the people and the property.
5. Persistent roof leakage on both main hall and annex repaired.
6. Re-painted the whole centre internally
7. Repaired faulty lift.
8. Replaced alarm system.
9. Installed new ceiling drapes and lighting.
10. A flexible and versatile suspended ceiling designed and installed over the stage to enhance the ambience
11. Installed new lighting and drapes for stage backdrop
12. New sound system installed which can address all the whole centre or specific areas as desired
13. In the ladies and gents' toilets, the unhygienic trough sinks have been replaced with individual sink bowls with hands free automatic taps and soap dispenser to help towards Covid free.

In addition to the above the following refurb were also completed,

- 1) Replacement of all the flood lights in the Car Park A and Car Park B.
- 2) Furniture replaced in the Bridal Room
- 3) Deep Clean carried out to clean the Extractor Fans in the Kitchen
- 4) All the guttering cleaned to stop over flow of rainwater- roof area

The Board takes this opportunity to thank all the volunteers who dedicated their time before and during Covid to help get these refurbishments to be carried out.

In addition, the Board had resolved to undertake expenditure, where it will generate higher income in the coming years and to maintain our facility to high standards. The major improvement was the repairs to the main hall roof and the upgrading of the sound system as the old system was obsolete and was having intermittent issues. All the improvements listed in Financial Review of this report contributes to the general facilities so as to make the centre more attractive for the local community, aid educational use and help generate future income.

In addition, the Board continues to be cautious in its approach to ensure it develops and maintain a healthy financial position. The Charity's reserves are held, and need to be increased by future surpluses over the next few years, to enable the resulting cash balance to be available for the following purposes:

- In the event of unplanned deficits due to emergency expenditure or the generation of lower income.
- To help pay for major refurbishment of the Centre which is likely to be needed in the medium term. Such expenditure will cost significant sums.
- To build the Charity's capacity to repay the generous loan it has been provided by Shree Kadwa Samaj (UK) who have confirmed that they will not demand repayment in the foreseeable future.

### Going Concern Status

The Board has fully reviewed the financial position of the KPS Charity organisation and are confident of its ability to continue operating as a going concern for the foreseeable future despite the Covid-19 pandemic due to the strong cash position, excellent condition of the facilities which have been maintained and low-cost base.

### Risk review

The Board of Directors have assessed the risks the charity faces and have set up a Risk Register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix regularly at every Board Meeting and takes appropriate action as necessary to mitigate any potential risk. The Directors have considered the risks arising as a result of the Covid-19 pandemic.

## **KADWA PATIDAR SAMAJ (U.K.) LIMITED**

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### **REPORT OF THE DIRECTORS**

FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors are satisfied that a good system is in place (or arrangements are on hand), to manage the identified risks. Attention has also been focused on non- financial risks arising from fire, health & safety of staff and recruiting competent professional trustees/ leaders etc. We will also be monitoring our Charity's financial sustainability and ensure that all unexpected internal or external events are properly managed and the associated risk minimised.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Kadwa Patidar Samaj (UK) Limited is a company limited by guarantee and is a Registered Charity with the Charity Commissioners for England and Wales, (Charity Registration No. 1002523). The company was established on 20 February 1991 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These were amended by Special Resolution at the Extra Ordinary General Meeting of the members' held on 1 February 2015. In the event of the company being wound up, the member's liability is limited to £1 each.

### **Organisation**

The Board of Trustees (also known as the Board of Directors), is made up of 8 directors but 1 resigned during June 2021 as a result 7 Directors who administer and manage the day-to-day operation of the charity. The trustees receive no remuneration or other financial benefits and provide all their services on a voluntary basis.

The Board in normal circumstances meets up to six times a year and there are constant communications between Directors by email and phone on all important decisions to review strategy, policy and performance. Extra meetings may be held when necessary, to deal with any urgent issues that may arise between the Board meetings. Despite the implications caused by COVID-19, the board has still been able to meet. The governance structure is in place to split the responsibilities and it consists of sub-committees of (1) Letting & Finance (2) Building & Facilities and (3) Capital Project & Maintenance (4) Health & Safety. These sub- committees are entrusted with the responsibility of day-to-day operational management of the Centre.

### **Appointment of Trustees**

As set out in the Articles of Association the members of the charitable company attending the Annual General Meeting (AGM) elect three new trustees annually and three trustees resign in rotation. The retiring trustees are eligible for re-election if they so wish.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and new nominations who have applied for the position of the trustees at the next AGM. Members with right skills and ability are actively encouraged to join the Board to ensure proper and robust functioning of the Board.

### **Trustee induction and training**

New trustees undergo an orientation day to get a brief on their personal & legal obligations under Charity and Company Law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and most recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to work as a team and attend appropriate external training events where these will facilitate the undertaking of their role. They also have access to specialist help if needed.

### **Use of volunteers**

Volunteers are an important resource in both our faith and community work. We encourage all members of our Charity to be involved in voluntary activities and to share their skills with others. We have achieved our goals by voluntary means and no remuneration was paid to any directors or members of the Charity.

## KADWA PATIDAR SAMAJ (U.K.) LIMITED

(Company Limited by Guarantee)

### REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021



#### Plans for Future Period

Our KPS's key planned activities for 2022/2023 are as follows:

1. Strengthen marketing to try and generate additional income in the future to sustain and strengthen the financial position of the Charity after assessing loss in revenue in 2021 due to COVID-19.
2. Formalise the strategy of charity activities so that we can meet our key objectives and agree a good balance between local and international donations.
3. Explore the possibility of wider usage of the venue by encouraging the local communities, youth, elderly & people with low income and where necessary providing higher discounts.
4. Ensure sufficient provision is held for any future contingencies including roof replacement.
5. To upgrade kitchen facilities.
6. Review and replace flooring in the Main & Annex Hall

We are actively seeking to promote and support all community events by not only offering very preferable rates but by also encouraging people to widely use facilities.

#### DIRECTORS

The Directors (Trustees) of the company during the year were as follows.

Suresh Kansagra JP	Elected	June 2017
Bharat Megpara	Elected	April 2014
Dr Shushila Patel	Elected	April 2019
Hasmukhray Patel	Elected	June 2017
Mansukhlal Patel	Elected	June 2017
Shanti Patel	Elected	May 2016
Rajendra Savani	Elected	April 2019
Jayendra Dadhania	Elected	April 2019- Resigned June 2021

Due to Covid-19, no election was held in 2021. We had received resignation of Jayendra Dadhania Director in June 2021.

#### AUDITORS

The auditors, Kingston Smith LLP, a London firm have been replaced by BlueSpire Ltd of Chichester as our existing firm wanted to increase the fees as follows.

- 1) Auditing fees for year end 2021 increase from £4000 to £6000 and then to £8000 in 2022 and finally to £10000.
- 2) Our new Auditors have agreed fees of £3000 for similar services plus extra for any additional work undertaken.

The Board discussed these changes in the meeting, and it was decided to appoint the new Auditors.

#### SMALL COMPANY PROVISIONS

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Board.

Suresh Kansagra JP  
Chairman  
Kadwa Patidar Samaj (UK) Ltd



REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors (who are also trustees of Kadwa Patidar Samaj (UK) Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

# Kadwa Patidar Samaj (UK) Limited

## Independent Auditor's Report To the Trustees of Kadwa Patidar Samaj (UK) Limited

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### **Opinion**

We have audited the financial statements of Kadwa Patidar Samaj (UK) Limited ('the company') for the year ended 31 December 2021 which comprise of the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, 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 charitable company's affairs as at 31 December 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **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 charitable company 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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

### **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.

# Kadwa Patidar Samaj (UK) Limited

## Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

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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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

# Kadwa Patidar Samaj (UK) Limited

## Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

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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.

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Kadwa Patidar Samaj (UK) Limited

## Independent Auditor's Report (Continued) To the Trustees of Kadwa Patidar Samaj (UK) Limited

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

..... 2022

**Geoffrey Frost BSc (Hons) FCA (Senior Statutory Auditor)  
for and on behalf of Blue Spire Limited**

Cawley Priory  
South Pallant  
Chichester  
PO19 1SY

**Chartered Accountants & Statutory Auditor**

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	2021 Total Funds £	2020 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	1	-	-
Other trading activities	2	266,016	47,840
Grant income	3	27,439	38,400
Investments		84	2,080
<b>Total income</b>		<b>293,540</b>	<b>88,320</b>
<b>EXPENDITURE ON:</b>			
<b>Raising funds</b>	4	241,413	224,400
<b>Total</b>		<b>241,413</b>	<b>224,400</b>
<b>Net Income/(expenditure)</b>		52,127	(136,080)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	11	3,363,983	3,500,063
<b>Total funds carried forward</b>	11	<b>3,416,110</b>	<b>3,363,983</b>

None of the charity's other activities were acquired or discontinued during the above two financial years.

The group has no recognised gains or losses other than those dealt with in the statement of financial activities.

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		3,652,614		3,735,881
<b>CURRENT ASSETS</b>					
Debtors	9	6,521		5,788	
Cash at hand and in bank		<u>1,126,250</u>		<u>970,368</u>	
<b>Total current assets</b>		<u>1,132,771</u>		<u>976,156</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	10	<u>1,369,276</u>		<u>1,348,054</u>	
<b>Net current assets/(liabilities)</b>			(236,505)		(371,898)
<b>Net assets/(liabilities)</b>			<u>3,416,110</u>		<u>3,363,983</u>
<b>THE FUNDS OF THE CHARITY</b>					
<b>Unrestricted funds</b>	11		3,416,110		3,363,983
<b>Total charity funds</b>			<u>3,416,110</u>		<u>3,363,983</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies

The notes on pages 16 to 19 form part of these financial statements

These financial statements were approved by the board on.....

.....  
Suresh Kansagra  
**Chairman**

.....  
Bharat Megpara  
**Director Trustee**

Company number: 02583841

Charity number: 1002523

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

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### **General information, scope and basis of the financial statements**

Kadwa Patidar Samaj (UK) Limited is an incorporated charity, limited by guarantee, incorporated in England with the company number 02583841. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are outlined in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from the hire of the hall, equipment and services is recognised when the event takes place.

Income from sales of electricity is recognised when amounts have been confirmed and received.

### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

### *Costs of generating funds*

Support costs are those that assist the work of the charity and include office costs, governance costs, administrative payroll costs. Support and governance costs have been allocated to expenditure on raising funds on the basis this is consistent with use of the resources.

### *Governance costs*

Governance costs comprise the costs associated with the governance arrangements of the charity and include audit fees, legal advice (if any) for trustees, costs associated with constitutional and statutory requirements and any costs associated with the strategic as opposed to the day to day management of the charity's assets.

### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Contributions are made to the employee's personal pension arrangements.

### **VAT**

The charity is not registered for VAT and cannot recover VAT incurred on costs. These are therefore stated inclusive of any

### **Taxation**

The charity is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the charity's activities.

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

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### Fixed Assets

Fixed assets are stated at cost and depreciation is provided at rates calculated to write-off the cost of each asset over its useful economic life, less any estimated residual value as follows:

Long leasehold land and building Over the life of the lease  
Furniture, fittings and equipment 15% per annum on a reducing balance basis

### Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund accounting

Unrestricted (general) funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### Statement of cash flows

The charity does not include a statement of cash flows on the grounds that it is applying FRS 102 Section 1A.

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Donations and legacies

	2021 £	2020 £
Donations received	-	-
	<u>-</u>	<u>-</u>

### 2. Income from other trading activities

	2021 £	2020 £
Hire of hall, equipment and services	243,470	47,840
Electricity generation income	22,546	-
	<u>266,016</u>	<u>47,840</u>

### 3. Grant income

	2021 £	2020 £
Government Grant - Harrow Council	12,000	25,000
Government Grant - Covid 19 relief	3,143	-
Government Grant - CJRS	12,296	13,400
	<u>27,439</u>	<u>38,400</u>

### 4. Expenditure on raising funds

	2021 £	2020 £
Direct costs of fundraising	450	-
Venue costs	-	-
Support costs (note 5)	240,963	224,400
	<u>241,413</u>	<u>224,400</u>

### 5. Support and governance costs

	2021 £	2020 £
Wages and salaries	33,767	36,394
Casual wages	21,780	-
Rates	3,616	4,051
Light and heat	22,415	17,844
Insurance	8,941	8,723
Repairs and maintenance	22,668	27,767
Cleaning	1,857	2,572
Telecommunications	2,104	3,085
Sundry and office expenses	2,804	1,468
Depreciation	112,083	102,183
Loss on disposal of fixed assets	-	12,612
Legal and professional fees	5,328	2,000
Governance	3,600	5,701
	<u>240,963</u>	<u>224,400</u>

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
**NOTES TO THE FINANCIAL STATEMENTS**

## 6. Auditor's remuneration

	2021 £	2020 £
Auditor's remuneration - audit fees	<u>3,600</u>	<u>4,800</u>

## 7. Wages and salary cost

	2021 £	2020 £
Gross wages	33,767	35,573
Employer's national insurance costs	480	821
Pension costs	-	-
	<u>34,247</u>	<u>36,394</u>
	2021	2020
Staff numbers:		
Average head count	<u>9</u>	<u>10</u>

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding period.

Key management comprises the directors.

No remuneration was paid to trustees during the period or in the previous financial period.

## 8. Fixed assets

	Long Leasehold land and buildings £	Furniture fittings and equipment £	2021 £	2020 £
<i>Cost</i>				
At 1 January	3,782,318	525,841	4,308,159	4,199,256
Additions	-	28,816	28,816	177,702
Disposals	-	-	-	(68,799)
At 31 December	<u>3,782,318</u>	<u>554,657</u>	<u>4,336,975</u>	<u>4,308,159</u>
<i>Depreciation</i>				
Accumulated at 1 January	325,225	247,053	572,278	526,280
Charge for the year	65,045	47,038	112,083	102,183
On disposals	-	-	-	(56,185)
At 31 December	<u>390,270</u>	<u>294,091</u>	<u>684,361</u>	<u>572,278</u>
Net book value at 31 December 2020	<u>3,457,093</u>	<u>278,788</u>	<u>3,735,881</u>	<u>3,672,976</u>
Net book value at 31 December 2021	<u>3,392,048</u>	<u>260,566</u>	<u>3,652,614</u>	<u>3,735,881</u>

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

### 9. Debtors

	2021 £	2020 £
Prepayments	6,521	5,788
	<u>6,521</u>	<u>5,788</u>

### 10. Creditors

	2021 £	2020 £
Trade creditors	2,095	-
Other loans	1,253,490	1,304,490
Accruals and deferred income	113,691	43,564
	<u>1,369,276</u>	<u>1,348,054</u>

### 11. Analysis of net movement in funds

	Total funds brought forward £	Total incoming resources £	Total resources expended £	Total funds carried forward £
Unrestricted funds	3,363,983	293,540	(241,413)	3,416,110
Total funds	<u>3,363,983</u>	<u>293,540</u>	<u>(241,413)</u>	<u>3,416,110</u>

### 12. Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

### 13. Financial instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2021 £	2020 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
Other debtors	6,521	-
	<u>6,521</u>	<u>-</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
Trade creditors	2,095	-
Other creditors	1,253,490	1,304,490
	<u>1,255,585</u>	<u>1,304,490</u>

# Kadwa Patidar Samaj (UK) Limited

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

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### 14. Related party transactions

The other loans of £1,253,490, (2020: £1,265,490) in note 10 are from an associated membership organisation representing the same community, Shree Kadwa Patidar Samaj (UK), are repayable at three months notice and carry interest as agreed by both parties. No interest is payable for the current or preceding year.

Shree Kadwa Patidar Samaj (UK) have confirmed they will continue to support the company and accordingly that no demand for repayment shall be made in the foreseeable future, however the loan is deemed to be repayable on demand.

Insurance is being paid for Kadwa Patidar Samaj (UK ) Limited and Shree Kadwa Patidar Samaj (UK) from the company with a combined premium of £ 8,941 (2020 £8,611).

There were no other transactions with related parties that require disclosure in the financial statements.

No trustees were reimbursed expenses for travel and subsistence in this or the preceding period.