

REGISTERED COMPANY NUMBER:05822442
REGISTERED CHARITY NUMBER:1118856

FOOD FOR LIFE VRINDAVAN UK LIMITED

FINANCIAL STATEMENTS AND
REPORT OF THE TRUSTEES FOR
THE YEAR ENDED 31 MARCH 2019

PS PATEL, FCCA
CHARTERED CERTIFIED ACCOUNTANTS
54 FOREST ROAD
LONDON
N9 8RX

FOOD FOR LIFE VRINDAVAN UK LIMITED

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For the Year Ended 31 March 2019

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FOOD FOR LIFE VRINDAVAN UK LIMITED

Reference and Administrative Information:
for the year ended 31 March 2019

Registered Company number: 5822442

Charity registration number: 1118856

Registered office: 142 West End Lane
London
NW6 1SD

Trustees: Mrs M Pattni
Mr K J Desai
Mr R J Ganatra
Mr A B Parmar
Ms K S Buddhdev
(Appointed on 11 March 2019 and
resigned on 19 December 2019)

Bankers: Lloyds TSB
32, Oxford Street
London
W1D 1AX

HSBC
Unit 6C
Borehamwood Shopping Park
Borehamwood
WD6 4PR

Independent Examiner: PS Patel, FCCA
54, Forest Road
London
N9 8RX

FOOD FOR LIFE VRINDAVAN UK LIMITED.

Report of the trustees for the year ended 31 March 2019

Structure, Governance and Management

The trustees who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005. The following Trustees served during the year ended 31 March 2019.

Mr A B Parmar

Mr R J Ganatra

Mrs M Pattni

Mr K J Desai

Ms K. Buddhdev was appointed 11 March 2019 and resigned on 19 December 2019.

Governing Document

Food For Life Vrindavan UK Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 16 September 2006.

Recruitment and Appointment of Management Committee

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. All new nominations will be considered by the trustees and members based on specialist skills, contacts and knowledge needed to further the aims of the charity.

Related parties.

The charity has a close relationship with Food For Life Vrindavan Society, an Indian registered NGO (number 41291). Food For Life Vrindavan UK Ltd aims to support the charitable activities that Food For Life Vrindavan Society carries out.

Risk Management

In order to have continuous income, the charity promotes regular donations from its donors. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- To educate and support the "poorest of the poor" girls in the pursuit of a fulfilling life, enabling them to become exemplary members of society.
- This is achieved by giving the girls in the schools education, food, medical care, clothing, and items necessary for schooling. Each child has a sponsor that pays a monthly donation which takes care of the running costs of having a child in the school.
- In the past, the charity has also carried out other projects such as social welfare and reform, built water wells, helped create a hospital, environmental development, care of cows, and growing fruits/vegetables on an organic farm (which provides food for the schools).

Strategies employed to achieve the charity's objectives include:

- Awareness presentations at events organised by third parties.
- Social or fundraising functions organised by the charity.
- Other events that enable third party charities to take part.
- Fund raising with other charities that have common objectives with Food For Life

FOOD FOR LIFE VRINDAVAN UK LIMITED.

Report of the trustees for the year ended 31 March 2019

Vrindavan UK Ltd.

-Creation of an "Ambassador Group", i.e. individuals that are interested in supporting FFLV UK Ltd in raising awareness and getting more child sponsorships. The main types of activities include religious and social events such as bhajans (recital of religious scriptures and songs), garba (folk dance and social events) and home parties, trekking and adventure challenges and corporate events.

ACHIEVEMENT AND PERFORMANCE:

We held a major fundraising event on 29 June 2018.

We also held Ambassador training workshops in January/February 2019 and helped coach up to 40 individuals on getting more child sponsorships.

Regular Trustees meetings have occurred (about every 3 months)

FINANCIAL REVIEW

During the year £411,142 (2018-£206,007) was raised in donations including Gift Aid, with interest adding a further £15(2018-£47) to provide a total income for the year of £411,157 (2018-£206,054). Of this income a sizeable amount (£164,500) was received from the Tilak Mashru Trust for the sole purpose of establishing a vocational /student / widows centre in Vrindavan - This has now been done . Also included in the figure for donations of £411,142 are amounts of £9,145 raised from fund raising events.

Our regular sponsor base has been maintained at approximately 200 during the year under review. Sponsorships give the charity the stability in income it needs to support the long-term education of children with our partner charity in India.

During the year Food For Life Vrindavan UK Limited transferred £434,500 of which £164,500 was from the Tilak Mashru Trust as stated above (2018-£246,000) to the Indian charity Food For Life Vrindavan Society.

Food for Life Vrindavan Society has three schools with a capacity for 3,000 students. At present, we have a total student population of around 1480 enrolled in our school and a further 140 sponsored by the charity in further education . All the students receive free meals, clothing, educational aids and medical assistance, the school is completely free as the students come all from below poverty line families and many are slum dwellers. Our goal is to help raise awareness and funds in the UK to help with the education of more girls in the schools, i.e. more places get taken up through sponsorship and funding.

In the year the charity incurred costs of £29,717 (2018-£25,768) which comprised, postage and stationery costs of £1,105(2018-£366), accountancy fees of £845(2018-£1,700) salary costs of £14,809(2018-£10,254), bank charges of £85(2018-£85), depreciation of £131(2018-£298) and travel expenses of £2,792 (2018-£532). Additionally, other costs incurred were administration costs of £9,740(2018-£11,819), sundry expenses of £210 (2018-£428), and computer/internet expenses of £Nil(2018-£286)

The charity additionally incurred during the year event costs of £10,896(2018-£5,950).

The trustees did not draw any personal remuneration during the year but two trustees were reimbursed for travelling expenses - Ms K S Buddhdev £496 and Mr R J Ganatra £670.

FOOD FOR LIFE VRINDAVAN UK LIMITED.

Report of the trustees for the year ended 31 March 2019

FUTURE DEVELOPMENTS

In order to achieve these objectives, the charity's trustees propose to take the following steps:

- Actively recruit volunteer members through personal and business networks and by those who have expressed an interest in serving.

- On 01 January 2019, the charity appointed an administrator to deal with all office administration and support allowing the charity to streamline its administration function.

- Regular communication to all UK donors and supporters via electronic media e.g. *mail chimp* began in November 2015 and continued into this financial year.

- Further develop our current plans of activity to include a broader range of people and a greater geographical spread in the UK.

- Encouraging supporters to create their own fundraising events and thereby recruit new donors. These are low risk events at a low cost to all parties and work very well in terms of spreading awareness of our objectives, and in raising funds.

- The trustees are working on plans for fund raising which includes the Costa Rica challenge which took place in November 2019(to follow up from the success of 2017 Tuk Tuk Challenge). This expedition is expected to raise £50,000 - the funds will be used to build new sports facilities in one of the schools in India.

- Seek partnerships through employees of companies that have corporate philanthropy programmes and other funding charities that can support our partner's programmes.

- Actively seek donations from high net worth individuals and corporate bodies to significantly improve Food For Life Vrindavan UK Limited's income.

- The charity has taken a strategic change in direction away from "Sponsor a Girl" to "Educate Girls", i.e. we are keen on general fund raising and charitable financial support from donors to educate more girls collectively, rather than a potential donor being assigned to sponsor a specific girl allocated to him or her. These changes in the charity's new approach have been reflected on the charity website www.fflv.org.

- The trustees propose to collect funds to encourage outdoor activities such as trekking for the schoolchildren.

FOOD FOR LIFE VRINDAVAN UK LIMITED.

**Report of the trustees
for the year ended 31 March 2019**

Statement of trustees' responsibilities

The trustees (who are also the directors of Food For Life Vrindavan UK Ltd for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the of the charitable company for that period.

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

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.
- The trustees confirm they have complied with section 4 of the Charities Act 2006 to have due regard to guidance published by the Commission, including public benefit guidance.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. 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 report was approved by the trustees on 29 December 2019
and signed on their behalf.

.....  Mr K J Desai

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FOOD FOR LIFE VRINDAVAN UK LIMITED.**

REPORT THE INDEPENDENT EXAMINER TO THE TRUSTEES OF FOOD FOR LIFE VRINDAVAN UK LIMITED

I report on the accounts of the Food For Life Vrindavan UK Limited for the year ended 31 March 2019 which are set out on pages 7 to 12

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees you consider that an audit is not required under section 144 of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. The Charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified accountants.

Basis of independent examiner's report.

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

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

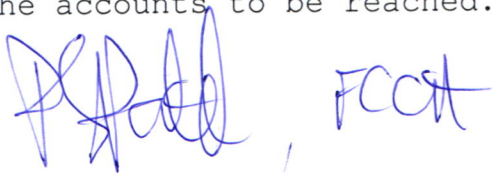
1. which gives me reasonable cause to believe that in any material respect the requirements.

(a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and

(b) to prepare accounts which accord with accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or

2. to which in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

PS Patel, FCCA
Association of Chartered
Certified Accountants
54, Forest Road
London. N9 8RX



Date:

29 December 2019.

FOOD FOR LIFE VRINDAVAN UK LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019**

Incoming resources	Note	Unrestricted Funds 2019	Restricted Funds 2019	Total Funds 2019	Total Funds 2018
Voluntary income					
Donations and legacies		18,783	383,214	401,997	203,300
Other trading activities					
Fundraising events		-	9,145	9,145	2,707
Income from investments	2	15	-	15	47
		-----	-----	-----	-----
Total income and endowments		18,798	392,359	411,157	206,054
Resources expended					
Expenditure on raising funds					
Fundraising event cost	7	-	10,896	10,896	5,950
Charitable activities					
Expenditure on charitable activities	7	-	434,500	434,500	246,000
Other expenditure	7	5,168	24,549	29,717	25,768
		-----	-----	-----	-----
Total resources expended		5,168	469,945	475,113	277,718
Net Incoming/ (Outgoing) Resources		13,630	(77,586)	(63,956)	(71,664)
Transfer between funds		(25,000)	25,000	-	-
Reconciliation of Funds					
Total Funds Brought Forward		56,584	72,578	129,162	200,826
		-----	-----	-----	-----
Total Funds Carried Forward		45,214	19,992	65,206	129,162
		=====	=====	=====	=====

FOOD FOR LIFE VRINDAVAN UK LIMITED


BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019		2018	
		£	£	£	£
Fixed Assets					
Equipment	3		524		-
Current assets:					
Debtors	5	18,500		26,799	
Cash at bank and in hand		54,927		109,802	
		-----		-----	
		73,427		136,601	
		=====		=====	
Creditors: amounts falling due within one year	6	8,745		7,439	
		=====	64,682	=====	129,162
			-----		-----
			65,206		129,162
			=====		=====
Funds:					
Unrestricted funds	9		45,214		56,584
Restricted funds	9		19,992		72,578
			-----		-----
			65,206		129,162
			=====		=====

The directors and trustees:

- have taken advantage of Section 477 Companies Act 2006 in not having these accounts audited.
 - have confirmed that members have not required the company to obtain an audit of its accounts for the year under Section 476 of the Companies Act 2006.
 - acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with the Companies Act 2006.
 - Acknowledge their responsibilities for complying with the requirements of the Companies act 2006 with respect to the accounting records and the preparation of the accounts.
- The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to the small companies regime.

Approved by the Board of Trustees and signed on their behalf.



 Mr K J Desai-Trustee

Date: 29 December 2019

FOOD FOR LIFE VRINDAVAN UK LIMITED

Notes to the Financial Statements for the year ended 31 March 2019

1. ACCOUNTING POLICIES

Accounting convention;

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

Incoming resources:

All incoming resources included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

-Donations consist of restricted and unrestricted uses. Monies donated for general use at the discretion of the charity are classified as 'unrestricted'. If donated for specific uses, the monies have been classified as 'restricted'. All interest received and gift aid is deemed to be unrestricted in its use, and consequently, such income is classified as 'unrestricted funds'.

-Bank interest consists of interest earned on bank deposits during the year.

-Gift aid can only be claimed as and when the charity receives completed Gift Aid forms from donors. The debtor is in relation to a claim for Gift Aid on donations which were receivable for the years ended 31 March 2018 to 31 March 2019.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to headings they have been allocated to activities on a basis consistent with the use of resources.

Our partner charity Food For Life Vrindavan Society is a registered NGO with the Indian government and is the only recipient of donations from Food For Life Vrindavan UK Ltd. Grants are offered subject to conditions and those which have not been met at the year end are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Depreciation:

This is calculated to write off the asset over its useful life as under:

Equipment: 20% on a reducing balance basis

FOOD FOR LIFE VRINDAVAN UK LIMITED

Notes to the Financial Statements for the year ended 31 March 2019

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account and other interest	15	47
	====	====

3. TANGIBLE ASSETS

	Equipment	Total
Cost		
At 01 April 2018	1,138	1,138
Additions	655	655
	-----	-----
At 31 March 2019	1,793	1,793
	=====	=====
Depreciation		
At 01 April 2018	1,138	1,138
Charge for period	131	131
	-----	-----
At 31 March 2019	1,269	1,269
	=====	=====
Net Book value		
At 31 March 2019	524	524
	=====	=====
At 31 March 2018	-	-
	=====	=====

4. TRUSTEES REMUNERATION AND BENEFITS

Trustees expenses

Trustees received no emoluments during the year but two trustees were reimbursed for travelling expenses - Ms K S Buddhdev £496 and Mr R J Ganatra £670.

FOOD FOR LIFE VRINDAVAN UK LIMITED

Notes to the Financial Statements for the year ended
31 March 2019

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR.

	2019	2018
	£	£
Gift aid recoverable from HMRC	18,500	26,799
	=====	=====

6. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Accrued expenses	8,745	7,439
	=====	=====

7 TOTAL RESOURCES EXPENDED	<u>Basis</u> <u>Of</u> <u>Allocation</u>	<u>Other</u> <u>expenditure</u> <u>Unrestricted</u>	<u>Other</u> <u>expenditure</u> <u>Restricted</u>	<u>Charitable</u> <u>Activities</u> <u>Restricted</u>	<u>Total</u> <u>2019</u>	<u>Total</u> <u>2018</u>
<u>Cost of generating funds</u>						
Fund raising event cost	Direct		10,896	-	10,896	5,950
<u>Charitable activities</u>						
Donations to partner charity	Direct	-	-	434,500	434,500	246,000
Salaries	Direct		14,290		14,290	10,000
Employer NI	Direct		519		519	254
Postage & stationery	Direct	1,105	-		1,105	366
Accountancy	Direct	845	-		845	1,700
Computer & internet	Direct	-			-	286
Administration costs	Direct	-	9,740		9,740	11,819
Travel	Direct	2,792	-		2,792	532
Depreciation	Direct	131	-		131	298
Sundry	Direct	210	-		210	428
Bank charges	Direct	85	-		85	85
		5,168	24,549	434,500	464,217	271,768
<u>TOTAL RESOURCES</u>		5,168	35,445	434,500	475,113	277,718
<u>EXPENDED</u>						

FOOD FOR LIFE VRINDAVAN UK LIMITED

Notes to the Financial Statements for the year ended 31 March 2019

8) Analysis of fund assets and liabilities

	Unrestricted Funds	Restricted Funds	Total
Fixed Assets	524	-	524
-			
Current assets	53,435	19,992	73,427
Current liabilities	(8,745)	-	(8,745)
	-----	-----	-----
Total	45,214	19,992	65,206
	=====	=====	=====

The unrestricted funds may be used for any charitable purpose at the discretion of the trustees.

Restricted funds relate to the specific purpose for which the donation has been made-in this case, child sponsorship, specific fund-raising events, feast and cow care sponsorships.

9. MOVEMENTS IN FUNDS

	At 31 March 2018	Incoming Resources (inc gains)	Outgoing Resources	Transfer	At 31 March 2019
Unrestricted funds	56,584	18,798	(5,168)	(25,000)	45,214
Restricted funds	72,578	392,359	(469,945)	25,000	19,992
	-----	-----	-----	-----	-----
Total funds	129,162	411,157	(475,113)	-	65,206
	=====	=====	=====	=====	=====

10.SHARE CAPITAL

The company is limited by guarantee to an amount of £10 per member.

FOOD FOR LIFE VRINDAVAN UK LIMITED

**Detailed Statement of Financial Activities
For the year ended 31 March 2019**

	2019	2018
	£	£
INCOMING RESOURCES		
Voluntary income including Fund Raising	392,359	187,546
Gift aid	18,783	18,461
	-----	-----
	411,142	206,007
 Investment income		
Deposit account interest	15	47
	-----	-----
Total incoming resources	411,157	206,054
	-----	-----
 RESOURCES EXPENDED		
Fundraising event cost		
Publicity cost	10,896	5,950
	-----	-----
Charitable activities		
Donation to partner charity	434,500	246,000
	-----	-----
 Governance costs		
Accountancy	845	1,700
Computer and internet expenses	-	286
Bank charges	85	85
Salaries	14,290	10,000
Employer national insurance	519	254
Administration costs	9,740	11,819
Postage & Stationery	1,105	366
Travel	2,792	532
Depreciation	131	298
Sundry	210	428
	-----	-----
	29,717	25,768
	-----	-----
Total resources expended	475,113	277,718
	-----	-----
Net income/(expenditure)	(63,956)	(71,664)
	=====	=====

