

**The Friends of Seva Mandir**  
REPORT AND FINANCIAL STATEMENTS

Year ended 31 March 2018

Charity No. 328428

# The Friends of Seva Mandir

## TRUSTEES' REPORT

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

The trustees of the charity, present their annual report and financial statements for the year ended 31 March 2018. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution, the Charities Act 2011 and 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 (FRS102) published on 16 July 2014.

#### **Objectives and activities**

The purpose of the charity is to relieve the poverty, sickness and distress, and advance the education of persons resident in the State of Rajasthan, India, by supporting the work of Seva Mandir, a non-profit voluntary organisation registered in India.

The Friends of Seva Mandir furthers its charitable purposes for the public benefit through its remittances to Seva Mandir and from helping to attract other sources of UK funding that are made directly to Seva Mandir. The trustees confirm that they have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.

#### **Achievements and performance**

For half a century, Seva Mandir has served the rural areas of Rajasthan, making persistent beneficial changes to the lives of impoverished people in Southern Rajasthan. The growth of Seva Mandir over the years is testament to their unique approach that has impacted over 360,000 lives, and fostering long-lasting transformations. Villages are turned into communities; communities that take responsibility for their own development through educating kids, providing healthcare, cultivating land and promoting women.

Trustees say a huge thank you to Friends for continuing to support Seva Mandir. Through our supporters here in the UK, we have raised over £230,000, details of which are provided in the Financial Review.

We give thanks for the fantastic support from foundations during the year, including Thomas Cook, British & Foreign School Society, Waterloo, Parker Lloyd Foundation, The Asquith Charitable Foundation, Lord Deedes Charitable Trust, and The John Younger Trust.

In September 2017, we were privileged to receive the support of Working Title Films for a private pre-release screening of *Victoria and Abdul*, starring Judi Dench. Vice-patron Celia Imrie introduced the film, making a truly joyous event to remember.

We also thank Trustee, Tony Bourne, for hosting a private fundraising dinner to mark the 50<sup>th</sup> anniversary of Seva Mandir.

Thousands of miles away in India, Seva Mandir marked their 50th anniversary through an Apno Mela. This community fair brought together staff, village workers, and leaders across 1,000 villages to look back at their achievements through music, dance, conversations and debate. The Aapno Melo was a time of energy, joy and an opportunity for serious contemplation of the past, present and future.

Mr Gulab Chand Kataria, Home Minister of Rajasthan, said that "Seva Mandir had sought out and helped improve the status of the most underprivileged in society. A fundamental belief of Seva Mandir, and proof of its effectiveness, is that everyone sits on the same carpet, irrespective of caste, creed or gender."

This is so very true. Seva Mandir began by placing a carpet under a tree, and calling it a school. Today, the carpet has grown to provide all-of-life benefits to 360,000 people across hundreds of villages.

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We are privileged to do what we can to help, and are incredibly grateful for the generosity of UK Friends.  
Thank you!

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# The Friends of Seva Mandir

## TRUSTEES' REPORT

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### **Financial Review**

#### Review of financial position

In the financial year ending 31 March 2018 the Friends of Seva Mandir received donations totalling £145,352 (2016/17 : £138,174).

In addition, Seva Mandir in India received a further £87,129 as a direct result of the efforts of the Friends of Seva Mandir. These additional amounts do not pass through, and are not controlled by, the Friends of Seva Mandir and consequently do not get recorded in the financial statements of The Friends of Seva Mandir.

Overall donations from the UK totalled £232,481 (2016/17 : £220,286), beating our target of £230,000.

Events during the year were sponsored in full and the costs have been included in the financial statements shown equally both in income, as a gift in kind, and expenditure, as a cost of raising funds. Other costs were just £515 representing the cost of insurance and bank charges. Trustees and our administrator provide services on a voluntary basis and did not reclaim any expenses.

#### Reserves Policy

We aim to ensure income received is forwarded to Seva Mandir within a reasonable period from receipt, usually monthly. A base level of cash reserves of £5,000 is maintained for unforeseen operational costs and to assist funding for future events. Remittance to Seva Mandir of amounts above the base level are made monthly subject to cash reserves exceeding the base level by more than £3,000.

Reserves in excess of this level may be held at specific times for a particular purpose if agreed by the trustees. There has been no such requirement to hold cash reserves in excess of this level during the year.

Restricted funds are remitted to Seva Mandir for the specific purpose for which they were given.

Reserves at the end of the year totalled £8,585 (2016: £8,712).

### **Structure, governance and management**

The Friends of Seva Mandir is an unincorporated association registered with the Charity Commission (number 328428). The charity is governed by its constitution of 25 March 2012 as updated on 10 September 2014.

The power of appointing new or additional trustees is vested in the majority of the trustees. Investment decisions are at the discretion of the trustees.

# The Friends of Seva Mandir

## TRUSTEES' REPORT

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### Reference and administration information

#### Patron:

The Countess Mountbatten of Burma (Patron to 13 June 2017)

#### Vice Patrons:

Kamini Banga (Trustee to 28 September 2016)  
Kully Dhadda  
Lady Flather  
Ravi Govindia  
Celia Imrie  
Penny Madden (Trustee from 15 December 2016 to 16 May 2018)  
Giulia Ajmone Marsan  
Araddhya Mehta  
Surekha Mehta (Trustee to 23 February 2018)  
Praveen Moman  
Lady Wade-Gery  
Robert Westlake (Trustee to 28 September 2016)  
The Rt Hon Baroness Shirley Williams

#### Trustees:

Chris Wiscarson (Chairman)  
Tony Bourne (Trustee from 28 September 2016 and Vice Chairman from 16 May 2018)  
John MacAuslan (Secretary)  
Mark Francis (Treasurer)  
Jonathan Berman (Trustee)  
Deepu Chintamaneni (Trustee)  
John Pheasant (Trustee from 28 September 2016)  
Kamal Rahman (Trustee from 22 May 2017)

#### Principal Office:

The Blue Leanie, Walton Street, Aylesbury, Bucks, HP21 7QW

Charity number: 328428

#### Website:

Regular newsletters, photographs and movies from visitors to Seva Mandir are shared on our website at <http://www.sevamandirfriends.org/>

#### Bankers:

CAF Bank, Kings Hill, West Malling, Kent, ME19 4TA  
Barclays Bank plc, Westminster Branch, 2 Victoria Street, London, SW1H 0ND

#### Independent Examiner:

Richard Collis ACA, Saffery Champness LLP, Chartered Accountants, 71 Queen Victoria Street, London, EC4V 4BE

# The Friends of Seva Mandir

## TRUSTEES' REPORT

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### Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' 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 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 the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 3 September 2018 and signed on their behalf by:



.....  
Chris Wiscarson  
Chairman



.....  
Mark Francis  
Treasurer

# The Friends of Seva Mandir

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF SEVA MANDIR

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I report to the trustees on my examination of the accounts of the The Friends of Seva Mandir (the Charity) for the year ended 31 March 2018.

### **Respective Responsibilities of trustees and examiner**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Collis ACA  
Saffery Champness LLP  
Chartered Accountants  
71 Queen Victoria Street  
London  
EC4V 4BE  
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Date: 5 September 2018

The Friends of Seva Mandir  
 STATEMENT OF FINANCIAL ACTIVITIES  
 for the year ended 31 March 2018

	Note	-----2018-----			2017
		Restricted funds £	Unrestricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>					
Donations	1	37,972	107,380	145,352	138,174
Gifts in kind	2	-	9,000	9,000	6,172
Investment income	3	-	36	36	2
		<u>37,972</u>	<u>116,416</u>	<u>154,388</u>	<u>144,348</u>
<b>EXPENDITURE</b>					
Charitable Activities:					
Grants payable	4	37,972	107,028	145,000	142,000
Support costs	5	-	392	392	466
Raising funds	6	-	9,123	9,123	6,293
		<u>37,972</u>	<u>116,543</u>	<u>154,515</u>	<u>148,759</u>
NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS		-	(127)	(127)	(4,411)
<b>RECONCILIATION OF FUNDS</b>					
TOTAL FUNDS BROUGHT FORWARD	9	-	8,712	8,712	13,123
TOTAL FUNDS CARRIED FORWARD	9	-	8,585	8,585	8,712

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net outgoing resources for the financial year.

Note 12 provides comparative information by fund.

# The Friends of Seva Mandir

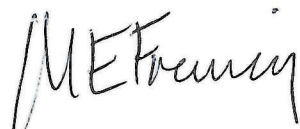
## BALANCE SHEET

as at 31 March 2018

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		2018 £	2017 £
Debtors	8	3,368	2,202
Cash at bank:			
Barclays Bank account		838	1,002
CAF cash account		4,379	5,508
		<u>5,217</u>	<u>6,510</u>
TOTAL ASSETS	10	<u>8,585</u>	<u>8,712</u>
FUNDS:			
Unrestricted fund		8,585	8,712
Restricted Income Fund		-	-
TOTAL CHARITY FUNDS	10	<u>8,585</u>	<u>8,712</u>

The financial statements on pages 6 to 11 were approved and authorised for issue by the trustees on 3 September 2018 and signed on their behalf by:



.....  
Mark Francis  
Treasurer



# The Friends of Seva Mandir

## NOTES TO THE FINANCIAL STATEMENTS

### for the year ended 31 March 2018

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#### BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention.

In preparing the financial statements the Charity follows best practice in accordance with applicable accounting standards, the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as amended on 2 February 2016, the Financial Reporting Standard (FRS102), the charity's governing document, and the Charities Act 2011.

The Charity has taken advantage of the provisions available to smaller entities as proscribed in the update to the SORP published in February 2016, including the ability to dispense with the presentation of a cash flow statement.

The Charity comprises a public benefit entity as defined by FRS 102 and the trustees consider that there are no material uncertainties about the ability to continue as a going concern.

#### INCOME RECOGNITION

Donations, grants and other income are recognised once there is evidence of entitlement, receipt is probable and the amount can be measured reliably. Gifts in kind and donated services are recognised when received, providing the value of the gift or service can be measured reliably. Value is based on the amount that would be payable in the open market for an alternative item or service. Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

#### EXPENDITURE RECOGNITION

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

#### COST OF RAISING FUNDS

Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

#### GRANTS PAYABLE

Grants payable are charged in the year when the offer is conveyed.

#### ALLOCATION OF SUPPORT COSTS AND GOVERNANCE COSTS

The cost of support functions and governance is allocated to the Charity's sole activity.

#### FUNDS

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Restricted funds are donations and other incoming resources receivable for which the donor has specified a purpose.

#### RELATED PARTY TRANSACTIONS

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2017: £nil). Unconditional donations from trustees totalled £35,900 (2017: £35,400). There are no other related party transactions in the year (2017: none).

The Friends of Seva Mandir  
 NOTES TO THE FINANCIAL STATEMENTS  
 for the year ended 31 March 2018

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1.	DONATIONS	2018	2017
		£	£
	Supporters' donations	99,965	94,469
	Charitable trusts and foundations	44,872	43,118
	Administrative support	515	587
		<u>145,352</u>	<u>138,174</u>

2.	GIFTS IN KIND	2018	2017
		£	£
	Event sponsorship	7,200	4,372
	Independent examination	1,800	1,800
		<u>9,000</u>	<u>6,172</u>

During the year the charity benefitted from donated facilities and services for two main events and for the independent examination of these accounts.

3.	INVESTMENT INCOME	2018	2017
		£	£
	Interest receivable	<u>36</u>	<u>2</u>

4.	GRANTS PAYABLE	2018	2017
		£	£
	Seva Mandir	<u>145,000</u>	<u>142,000</u>

During the year the charity made 1 grant (2017: 1) to Seva Mandir, an Indian registered charity which works with some 360,000 village people in Southern Rajasthan. All grants have been paid to an institution.

5.	SUPPORT COSTS	2018	2017
		£	£
	Bank charges	<u>392</u>	<u>466</u>

The Friends of Seva Mandir  
 NOTES TO THE FINANCIAL STATEMENTS  
 for the year ended 31 March 2018

6. RAISING FUNDS

	2018	2017
	£	£
Insurance	123	121
Events	7,200	4,372
Independent examination	1,800	1,800
	<u>9,123</u>	<u>6,293</u>

The charity has incurred no direct expenditure in relation to the cost of raising funds other than insurance. Cost of events and the independent examination relate entirely to those donated facilities and services as shown in note 2.

7. TRUSTEES AND EMPLOYEES

The Charity has no employees and relies upon the support given by its volunteers.

The charity considers its key management personnel to be the trustees. No trustee received any emoluments during either year. Furthermore, none of the trustees received reimbursement for any expenses in the year (2017: £nil).

8. DEBTORS

	2018	2017
	£	£
Gift Aid receivable	<u>3,368</u>	<u>2,202</u>

9. STATEMENT OF FUNDS

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Restricted fund	-	37,972	(37,972)	-	-
Unrestricted fund	8,712	116,416	(116,543)	-	8,585
Total	<u>8,712</u>	<u>154,388</u>	<u>(154,515)</u>	<u>-</u>	<u>8,585</u>

The Unrestricted fund represents the free funds of the charity, which are not designated for particular purposes.

During the year a total of £37,972 was received for specific purposes in the rural villages of Southern Rajasthan. £30,472 for provision of Shiksha Kendra bridge schooling, £2,500 for Vidya Bhawan schooling, and £5,000 towards Seva Mandir 50<sup>th</sup> Anniversary events.

All restricted amounts were remitted to Seva Mandir during the year to be used specifically for the purpose for which they were given.

The Friends of Seva Mandir  
 NOTES TO THE FINANCIAL STATEMENTS  
 for the year ended 31 March 2018

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Debtors £	Cash at banks £	Total £
Restricted fund	-	-	-
Unrestricted fund	3,368	5,217	8,585
Total	<u>3,368</u>	<u>5,217</u>	<u>8,585</u>

11. CORPORATION TAX

No tax provision is included in the financial statements on the basis that all income for the registered charity is derived from wholly charitable activities.

12. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	-----2017-----		
	Restricted funds £	Unrestricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>			
Donations	40,418	97,756	138,174
Gifts in kind	-	6,172	6,172
Investment income	-	2	2
TOTAL INCOME	<u>40,418</u>	<u>103,930</u>	<u>144,348</u>
<b>EXPENDITURE</b>			
Charitable Activities:			
Grants payable	40,418	101,582	142,000
Support costs	-	466	466
Raising funds	-	6,293	6,293
TOTAL EXPENDITURE	<u>40,418</u>	<u>108,341</u>	<u>148,759</u>
NET INCOME AND NET MOVEMENT IN FUNDS	-	(4,411)	(4,411)
<b>RECONCILIATION OF FUNDS</b>			
TOTAL FUNDS BROUGHT FORWARD	<u>-</u>	<u>13,123</u>	<u>13,123</u>
TOTAL FUNDS CARRIED FORWARD	<u>-</u>	<u>8,712</u>	<u>8,712</u>