



Akshaya Patra UK












ANNUAL REPORT

 2024-25

Trustees' annual report
and consolidated financial statements
For the year ended 31 March 2025

The Akshaya Patra Foundation UK
Charity number: 1117756

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Organisation names

The formal name of the charitable organisation is The Akshaya Patra Foundation UK. This is used interchangeably with the short form Akshaya Patra UK.

Akshaya Patra UK Ltd. is a subsidiary company wholly owned and controlled by The Akshaya Patra Foundation UK (the 'parent charity'), existing principally for the running of its UK kitchen, and is therefore part of the Akshaya Patra UK 'group' referred to in these financial statements.

The Akshaya Patra Foundation is the Indian charitable organisation, headquartered in Bengaluru (Bangalore), which inspired the establishment of Akshaya Patra UK. This is used interchangeably with The Akshaya Patra Foundation India and Akshaya Patra India.

Both Akshaya Patra UK and Akshaya Patra India, though legally independent and distinct organisations, continue to work together in close partnership with a shared mission, vision and set of values.

Legal and administrative information

Parent charity

The Akshaya Patra Foundation UK

Charity number

1117756

Registered office

Unit S, Penfold Trading Estate

Imperial Way

Watford WD24 4YY

Trustees

Wayne McArdle (Chair)

Chanchalpathi Dasa

Madhu Pandit Dasa

Monica Sah

Bhawani Singh Shekhawat

Raj Thukral

Shridhar Venkat

Chief Executive Officer

Daniel Adams

Senior Leadership Team

Daniel Adams, Chief Executive Officer

Radhika Iyer, Director of Communications and Supporter Engagement

Erika Loch, Director of Strategic Partnerships and Planning

Dr Kalakantha Dasa, Head of Programmes

Sally Clarkson, Finance Manager

Independent auditor

Knox Cropper LLP

65 Leadenhall Street

London EC3A 2AD

Banker

HSBC UK

1 Centenary Square

Birmingham B1 1HQ

Solicitor

Gibson, Dunn and Crutcher

2-4 Temple Avenue

London EC4Y 0HB

Subsidiary company

Akshaya Patra UK Ltd.

Company number

12486153

Company Director

Wayne McArdle

Company Secretary

Daniel Adams

A joint message from our Board Chair and Chief Executive Officer

The 12 months covered by this report, April 2024 to March 2025, represent a year of excellent progress for Akshaya Patra UK. This was the first full annual cycle under both the inspiring leadership of our CEO – together with his talented team – and the visionary ambition of our new 2024-2030 strategic plan.

Our achievements in this financial year speak to a renewed and measurable momentum for our mission. We increased our income by 10%, decisively reversing the trend of recent years, and strengthened Akshaya Patra's long-standing reputation for diligent stewardship, driving new efficiencies in expenditure which meant even more of every pound – 91% to be precise – was spent on our charitable activities.

At the heart of our 2024-25 success story is Empower Hour (formerly Hot Meals and Homework), Akshaya Patra's new UK after-school meals programme, providing balanced nutrition and targeted tuition to Britain's most disadvantaged children. What sparked to life as a one-school pilot in April 2024 was lighting up seven school communities across London and Nottingham by the end of the financial year – and has grown even further since.

Empower Hour is a bridge spanning the gaps poverty has widened. It bridges the hunger and nutrition gap with hot and healthy meals, the attainment gap with targeted learning support, and the opportunity gap by giving children access to enriching experiences they would otherwise be denied.

Energised by the deep and impactful partnerships formed with schools to date, and the early belief shown in the programme by trusted funders, Akshaya Patra UK is committed to expanding Empower Hour to many more of the schools on our growing waiting list – as soon as funds allow.

While our core UK meals programme marked its first birthday just as the 2024-25 financial year ended, the transformational initiative which inspired and informs it will shortly be celebrating its 25th anniversary. Our Indian school meals programme, born in Bangalore in 2000, has added 150,000 new beneficiaries since we published our last annual report, bringing the total number of children Akshaya Patra now feeds across India to an incredible 2.35 million.

Our heartfelt gratitude goes to everyone who helped us reach these wonderful milestones – our donors, partners, volunteers, staff, Trustees and most especially the children and communities we serve. Thank you for your unwavering support, generosity and trust which means, together, we are bringing nourishment and educational opportunity to more children than ever before.

The need for our mission remains urgent. Poverty and hunger continue to rob millions of young people – both in India and the UK – of their chance to realise their full potential. We hope this report serves as both an uplifting record of our progress during 2024-25 and a stirring invitation to stand with us as we strive to reach many more disadvantaged children in the years to come.



Wayne McArdle

Wayne McArdle
Trustee and Board Chair



Daniel Adams

Daniel Adams
Chief Executive Officer



About Akshaya Patra



Our vision

Our vision is a world where no child is deprived of education because of poverty and hunger.

Our mission

Our mission is to build a movement of people who – working together with compassion, generosity and determination – will ensure a growing number of disadvantaged children can eat well, make the most of their education, and realise their full potential free from poverty and hunger.

Our origins

One day in the village of Mayapur near Kolkata, Srila Prabhupada – founder of the Hare Krishna movement – looked out of his window and saw a heartbreaking sight: children fighting stray dogs for scraps of food.

Deeply moved, he resolved that those living within a ten-mile radius of his centre would never go hungry again.

His conviction that no-one, especially children, should endure a day without a meal inspired his followers everywhere, including in Bengaluru where The Akshaya Patra Foundation was born.

In the year 2000, under the wise leadership of our founders Madhu Pandit Dasa and Chanchalpathi Dasa, Akshaya Patra began by feeding 1,500 children at five schools in Bengaluru, Karnataka state.



Our name

Akshaya Patra (pronounced *Ak-shy-uh Pa-truh*) is a beautiful Sanskrit phrase which means 'limitless pot [of food]' or 'inexhaustible vessel'. It is drawn from a well-loved story in the Hindu scriptures about a miraculous pot of food which never runs empty – a cherished Indian symbol of endless nourishment, generosity and providence.

Our name, therefore, symbolises joyful abundance and reflects our conviction that no child should go hungry in this world of plenty. Yet the flow of nourishment from our vessel can only remain truly inexhaustible thanks to the unwavering generosity of our donors, supporters, and volunteers.

Akshaya Patra in India

Today, 25 years on from our humble beginnings in Bengaluru, Akshaya Patra feeds more than 2.35 million children every day in 25,000 Indian schools across 19 states or union territories – representing the largest single-country school meals programme, run by a charity, anywhere in the world.

Our healthy vegetarian meals are prepared from 78 kitchen locations and our emphasis on efficiency, our focus on creating economies of scale, and our commitment to good stewardship means it costs just £15 to feed a child in India for an entire year.

Our meals are a catalyst for lasting change. They meet the hungry child's immediate need for nutrition, while – day by day and lesson by lesson – unlocking the power of education to create an enduring pathway towards a brighter future.

By nourishing and educating children today, Akshaya Patra is empowering a generation of young people who can grow up to break the cycle of hardship and disadvantage for themselves, their families and their communities.





While continuing to generate support and funds for our Indian school meals programme, Akshaya Patra UK also works to help disadvantaged British children eat well and make the most of their education through its Empower Hour and Halting Holiday Hunger programmes.



Akshaya Patra in the UK

The Akshaya Patra Foundation UK was first established in 2007 to invite and accept the incredible generosity of British donors for our work in India. In 2020, Akshaya Patra UK inaugurated our movement's first international kitchen in Watford, to the north-west of London, to respond to the growing problems of food poverty and educational inequality in the UK, from which hundreds of thousands of meals have since been served.



Trustees' annual strategic report

The Trustees of The Akshaya Patra Foundation UK present here their annual strategic report together with the audited financial statements of the charity for the year ended 31 March 2025. The Trustees who served on the organisation's Board during the financial year covered by this report are listed on page three.

Objectives

The objects of the charity, as defined in our governing Trust Deed, are the relief of poverty, the preservation and protection of good health, and the advancing of education – especially for children in the United Kingdom and India, as well as other countries around the world at the Trustees' discretion.

The Akshaya Patra Foundation UK has a close and special relationship with The Akshaya Patra Foundation India (though we are each distinct and independent legal entities) and the Trustees are passionate about supporting the continued expansion and success of the Indian organisation's mid-day school meals programme. In addition, the Trustees remain open to supporting and partnering with any other charity that prioritises substantially the same objects as our own.

Akshaya Patra UK's core objectives and activities are to:

- Raise awareness of child poverty, hunger and educational inequality in the UK, India and around the world.
- Support Akshaya Patra India to sustain and grow the world's largest mid-day school meals scheme.
- Deliver nutritious meals programmes for children in the UK in after-school and holiday club settings.
- Inspire public support to help us mobilise the funding and resources required to grow our charitable impact.
- Invest in our organisational development to ensure we are an efficient, accountable and well-governed charity.

The Trustees are pleased to report that during the financial year ending 31 March 2025 significant progress was made in carrying out each of these activities for the public benefit.

The Trustees always ensure that the programmes we undertake are in line with our charitable objects and aims; pay due regard to the Charity Commission's guidance on the requirement to operate for the public benefit; and confirm that they have complied with the public benefit duty in section 4 of the Charities Act 2006 when preparing this report.



Review of activities

In 2024-25, The Akshaya Patra Foundation UK made important strides in advancing our mission to ensure no child is deprived of education because of poverty and hunger. Building on the foundations laid in previous years, we deepened the reach and impact of our UK and India programmes, expanded our network of school and holiday club partners, increased operational efficiency, and strengthened our organisational capacity to prepare for the next stage of our growth journey.

Our UK programmes

This was the first full financial year in which our revised UK programme model truly began to take shape and flourish. Our two flagship initiatives – Empower Hour (formerly Hot Meals and Homework) and Halting Holiday Hunger – progressed well, reaching more children and delivering stronger impact.

Empower Hour, our after-school nutrition and tuition programme, grew from a single-school pilot in April 2024 to seven schools across London and Nottingham by the end of the financial year (with further expansion since). By combining hot, healthy meals with targeted academic support, Empower Hour is helping children bridge the gaps poverty has widened – the nutrition gap, the attainment gap, and the opportunity gap.

Meanwhile, Halting Holiday Hunger continued to ensure children at risk of food insecurity during school holidays could rely on a daily nutritious meal, delivered in partnership with local holiday clubs.

In total, 80,550 meals were served in the UK this year. While this represents a slight reduction in total meals year-on-year, it reflects a 12% increase in meals served to children in educational settings – a deliberate and strategic shift away from non-core groups (such as the elderly, homeless or university students) to sharpen our focus on disadvantaged children.

We also grew our network of school and holiday club partners by 13% and introduced new operational efficiencies that reduced the cost of a UK meal by 10% compared with the previous year.

Our commitment to food quality and safety remained unwavering. We continued to invest in kitchen infrastructure and staff training, and maintained our 5-star hygiene rating from the Food Standards Agency. Since its opening in 2020, our Watford kitchen has now delivered a lifetime total of 811,815 meals.

Supporting children in India

Alongside our growing work in the UK, Akshaya Patra UK continued its strong support for The Akshaya Patra Foundation in India.

The Indian mid-day school meals programme has expanded from 2.2 million children to 2.35 million since our last annual report was published – with an additional 150,000 children receiving a hot, nutritious meal every school day. Thanks to the generosity of our supporters, UK donations to our Indian work grew by 8%, enabling us to deliver 5,989,672 meals in India during the year.

The strength of support of British donors for Indian communities reflects a shared conviction that food is not only a basic human right but also a powerful enabler of learning and opportunity for some of the world's poorest children. The partnership between Akshaya Patra India and Akshaya Patra UK remains the cornerstone of our mission.



Raising awareness and funds

Our work is only possible thanks to the extraordinary kindness of our donors, partners, volunteers and ambassadors. During the year, we ran a series of high-impact campaigns – including Big Give, Diwali Gifts of Light, Sponsor A School, High Chai fundraising events, Meal for a Meal collaborations with the hospitality sector, Miles for Meals challenges, and the Feed Two Futures initiative, which invites donors to support a child in both India and the UK.

We also began proactively developing a network of local volunteer chapters to help raise awareness and grow support in communities across the country.

As a result of these efforts, we achieved a 16% increase in donation volume year-on-year and a 93% supporter satisfaction rate, reflecting prompt, warm and effective stewardship of the gifts entrusted to us.

We are deeply grateful to the many individuals, trusts, foundations and companies who supported us this year – including Advinia Healthcare, Asian Foundation for Help, Childhood Trust, Clifford Chance, Dishoom, Elara Capital, Feedr, Generation Foundation, Golden Sparks Learnings, Hinduja Foundation, Interiors with Art, Jansen Foundation, McArdle-MacKinnon Charitable Fund, Mukul Madhav Foundation, Nationwide Building Supplies, Sandhu Charitable Foundation, Shana Foods, Sigma Pharmaceuticals and State Bank of India.

Strengthening our organisation

Eighteen months after the arrival of our new CEO, we have continued to invest in building a strong, agile and efficient organisation. Our operating model efficiency score improved by 38% compared with the baseline established in mid-2023.

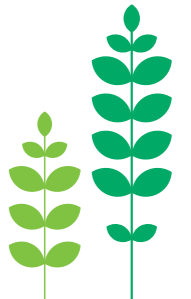
We completed a staff restructure to align resources with our current stage of development, establishing clear functions across Programmes, Communications and Supporter Engagement, Finance and Resources, and Strategic Partnerships and Planning.

We also introduced new learning and development opportunities and a cost-of-living allowance to better support and retain our dedicated team. Recruitment is now underway for a new Director of Finance and Operations to strengthen our leadership capacity for the next phase of growth.

Strong governance is central to our credibility and impact. During the year, we undertook an open Trustee recruitment process, attracting a diverse field of high-calibre candidates. Early in the new financial year, we expect to appoint two new Trustees – one with UK education expertise and one with fundraising and marketing experience – to help guide our next stage of development.

Our future plans

Our foremost priority is always to continue supporting our existing beneficiaries, across both India and the UK, with the promise of nutritious meals in their places of learning. Thereafter, guided by the ambitious aims of our 2024-2030 strategic plan, we strive to grow the movement of people generously supporting our work and thereby expand our programmes, as funds allow, to serve many more hungry and disadvantaged children.



Our full strategic plan can be viewed on the [Akshaya Patra UK website](#). We include here a summary of the plan's high-level strategic themes, objectives and outcomes.

	Strategic theme	Strategic objective	Strategic outcome
1	Nourish more children	We will feed many more disadvantaged children in places of learning through our life-changing meals programmes, meeting young people's need for healthy and nutritious food while helping them to maximise their academic potential.	Many more children will be better nourished – both in body and mind – and better educated, and thereby empowered to grow up realising their full potential free from the terrible strain and disadvantage of poverty and hunger.
2	Advocate for change	We will amplify the voice of Akshaya Patra and our beneficiaries, raising awareness of child poverty and hunger and their ill effects on educational opportunity, while advocating for our proven approach in bringing about lasting change.	Many more people will be aware of the great scandal of poverty and hunger in India, the UK and globally, as well as Akshaya Patra's highly effective programmatic response to it, and thereby motivated to join us in creating change.
3	Inspire urgent action	We will invite all people to play their part in our mission, trusting in their innate goodness and generosity, while building authentic relationships and partnerships which mobilise the funding and resources required to grow our impact.	Many more generous people will be playing an active role in Akshaya Patra's mission, thereby enabling the organisation to benefit from both a diverse and sustainable fundraising mix, and the gifts of freely given time and expertise.
4	Strengthen our organisation	We will invest in our organisational development, ensuring we remain rooted in our founding principles while cultivating the teams, structures, policies and systems which best serve the needs of our beneficiaries and supporters.	Akshaya Patra UK will be a transparent, accountable and highly efficient charity, which delivers quality programmes, exceptional levels of supporter care, and enjoys the trust and confidence of beneficiaries, donors and the wider public.

Financial review

Income and expenditure

For the year ended 31 March 2025, the total income of the charity was £1,355,220. This compares to £1,232,703 in 2023-24 and thus delivered a 10% increase on the prior year.

This return to strong growth, reversing the trend of recent years, reflects the trust and commitment of our supporters. It also demonstrates the early impact of our ambitious new strategy and greater engagement with funders, donors and partners. Importantly, this increase provides a firmer financial platform for us to plan future programme expansion with greater confidence and stability.

Total expenditure for the same period was £1,237,879. This compares to £1,465,248 in the prior year (2023-24), which represents a 16% year-on-year saving.

This significant reduction in expenditure reflects an intentional effort to build on strong foundations and take our operational efficiency to the next level. Under new executive leadership, we have introduced more streamlined ways of working, sharpened our cost controls, and identified opportunities to deliver savings without compromising quality or reach. As a result, we have balanced our financial position while continuing to increase our programmatic impact.

Expenditure on our charitable activities during the year was £1,128,623 – 91% of our total spend – which the Trustees are pleased to report exceeds Akshaya Patra's perennial aim of spending at least 90% of our outgoings on our charitable activities and no more than 10% on raising additional funds to support our mission.

Maintaining this level of cost-effectiveness is a key part of Akshaya Patra's values-based identity. It means donors can trust that the vast majority of every pound given goes directly to nourishing children and supporting their education. This focus on keeping our running costs low and our impact high will remain central to our approach as we continue to grow.



Reserves policy and going concern

The Trustees of Akshaya Patra UK closely monitor the organisation's financial performance on a monthly basis, interrogate and update the charity's risk management tool each quarter, and review the cash reserves position routinely. This complements the day-to-day work of the CEO and his executive team to maintain a robust framework of financial controls, budget planning, risk mitigation and an annual independent external audit.

Within the context of these substantial efforts, the Trustees consider a reserves target range of between three and six months of operating costs sufficient to demonstrate good stewardship of our resources in a manner which reasonably manages financial risk while – as our vital mission demands – prioritising as much of our funds as possible for the purposes of feeding hungry and disadvantaged children today.

Our reserves policy is concerned with free reserves, meaning the funds which are unrestricted and available to be spent for any purpose. Based on management projections, the free reserves target range for the three to six months from April to September 2025 is between £305,748 and £611,495. On 31 March 2025, total free reserves held were £519,874, equivalent to five months' operating costs.

Having thoroughly considered the organisation's balance sheet and budgetary forecasting, the Trustees have agreed that it is wholly reasonable for these financial statements to be prepared on a going concern basis, in light of the charity's income generation plans, controllable costs and projected reserves position over the next 12 months.

Fundraising standards

Akshaya Patra UK is a registered charity of the Fundraising Regulator and is committed to adhering to the Code of Fundraising Practice. There were no complaints during the year about any of our fundraising activities.

Structure, governance and management

Constitution

The Akshaya Patra Foundation UK was first registered as a charitable organisation with the Charity Commission for England and Wales on 31 January 2007. Our charity number is 1117756. The organisation is constituted as a Trust and governed by a Trust Deed, which is kept under regular review by the Trustees.

Principally for the purpose of running our UK kitchen, the Trust wholly owns and controls a subsidiary company, Akshaya Patra UK Ltd., which is registered with Companies House with the company number 12486153.

In these financial statements, the 'parent charity' refers to The Akshaya Patra Foundation UK on its own and the 'group' refers to The Akshaya Patra Foundation UK together with its subsidiary Akshaya Patra UK Ltd.

Board of Trustees

The Board of Trustees, whose members are listed on page three, are responsible for the overall control of the charity. The Board formally meets on a quarterly basis. It also appoints members to three Board sub-committees which meet on varying frequencies throughout the year. These sub-committees are the Risk and Audit Committee, the Nominations Committee and the Remuneration Committee.

The Trustees maintain a Board of Trustees Charter document which complements the constitutional Trust Deed, recording in detail the powers and responsibilities of the Trustees and the terms of reference for each of the Board's sub-committees.

Trustees are appointed for three-year terms and give their time free of charge and receive no remuneration or other financial benefits for carrying out their Trustee duties, except for any pre-approved out-of-pocket expenses mainly related to attending Trustee meetings.

In addition to meeting with their fellow Board members and the Chief Executive Officer each quarter, the Trustees generously engage, where appropriate, with the executive team throughout the year to offer their expertise, perspective and advice for the benefit of the charity's programmes, awareness-raising and fundraising. In particular, the Chair of the Board and the Chief Executive Officer meet on a regular and routine basis to discuss the charity's business and progress.

As well as being ultimately in control of the charity and overseeing its compliance with legal and regulatory requirements, the Board has a particular focus on ensuring the charity's activities are in full alignment with Akshaya Patra's vision, mission and values, and approving and closely monitoring the organisation's structure, strategic plan and annual budget.

Executive management

The Trustees appoint a Chief Executive Officer who has delegated authority from the Board for leadership and management of the charity's day-to-day operations and the implementation of agreed plans.

The CEO, together with his Senior Leadership Team, leads a group of staff and volunteers organised across four functions: Programmes, Communications and Supporter Engagement, Finance and Resources, and Strategic Partnerships and Planning.

Approach to remuneration

The key management personnel of the charity are considered to include both the Board of Trustees and the CEO together with the Senior Leadership Team. The Trustees give their time as volunteers to govern and guide the work of Akshaya Patra UK, while the Senior Leadership Team are charity professionals who work in full-time service to the organisation and receive a salary for their roles.

The Trustees are committed to ensuring that the charity's dedicated staff are fairly remunerated and rewarded – with due reference to non-profit sector benchmarking – for their work serving the organisation's mission and growing its impact. The Remuneration Committee of the Board has delegated responsibility for setting staff salaries, which it does fully mindful of the charity's commitment and responsibility to good stewardship of the resources entrusted to us by donors.

Related parties

The Trustees are all supporters of The Akshaya Patra Foundation India. Madhu Pandit Dasa and Chanchalpathi Dasa are both founding Trustees, Chair and Vice-Chair respectively, of The Akshaya Patra Foundation India. Shridhar Venkat is the Chief Executive Officer of The Akshaya Patra Foundation India.

Akshaya Patra UK is an independent, secular and non-religious organisation. However, the charity's work originally emerged from the Hare Krishna Movement in Bangalore, India, and we maintain a warm relationship with that founding inspiration, whilst consisting of, respecting and serving people of all faiths and none.

Risk management

The Board of Trustees is responsible for ensuring that there are adequate and effective risk management protocols in place to mitigate the key risks and principal uncertainties facing the organisation and support the realisation of our strategic objectives.

Akshaya Patra UK has developed a risk management framework which is embedded in the charity's day-to-day operations and reviewed on a quarterly basis by the Risk and Audit Committee of the Board.

Horizon-scanning of the risk landscape and emerging trends is regularly carried out, as well as scrutiny of the mitigation strategies in place to reduce the likelihood of risks transpiring and the potential impact should risks materialise.

The organisation's risk management framework is centred upon closely monitoring eight strategic risk themes identified by the Board and Senior Leadership Team, and thereafter the many operational risk areas which feed into these strategic risk themes. There follows a summary of the eight strategic risk themes and the corresponding key mitigation strategies.



	Strategic risk theme	Risk theme description	Risk mitigation strategies
1	Programmes	We fail to deliver impactful feeding programmes to the highest food quality and safety standards.	Well-defined programmatic model and food philosophy; robust food safety management system; continuous recipe development; scalable and cost-efficient expansion roadmap; authentic school community engagement.
2	Governance	We neglect to adhere to the best practice principles set out in the Charity Governance Code.	Board recruitment and training strategies rooted in our vision, mission and values; clear Board Charter and Code of Conduct; well-run Board and sub-committee meetings; emphasis on Trustee diversity; strong Chair/CEO relationship.
3	Workforce	We are unable to sufficiently recruit, train and retain the right people and skillsets for our staff team.	People strategy rooted in our vision, mission and values; investment in training, learning and personal development; equitable and well-benchmarked remuneration approach; KPI-linked performance culture and management.
4	Finance	We fail to manage our finances effectively, sustainably and to recognised accounting standards.	Thorough budget planning; regular forecasting; robust framework of financial controls; well-maintained financial management policies, procedures and authorisations; external audit assurance; culture of meticulous stewardship.
5	Public confidence	We lose the confidence and trust of our supporters and the wider public through regulatory non-compliance.	Ethical, transparent and accountable organisational culture; emphasis on compliance knowledge and training; rigorous procedures and policies in key compliance areas including safeguarding, data protection and IT security.
6	Fundraising	We struggle to identify and maximise opportunities for increased awareness and sustainable growth.	Income stream diversification; investment in new fundraising resource and capacity as funds allow; engaging fundraising products portfolio; network development and geographical expansion; donor market data insights.
7	Communications	We fail to effectively protect, promote and manage our UK brand identity, messaging and public image.	Commitment to accuracy and upholding human dignity; clear and compelling key messages; inspiring awareness-raising campaigns; close regulation of trademark and brand; media outreach strategy; reputational crisis readiness.
8	Macro-environment	We inadequately adapt to political, economic, social or environmental changes in the UK, India or elsewhere.	Regular risk horizon-scanning exercises; ongoing consideration of emerging local, national and international trends; relationship-building with policymakers and public figures; flexible and adaptable organisational culture.

Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period.

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

- ▶ Select suitable accounting policies and then apply them consistently.
- ▶ Observe the methods and principles of the Charities Statement of Recommended Practice (SORP).
- ▶ Make judgments and accounting 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.
- ▶ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed.

They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:

- ▶ There is no relevant audit information of which the external auditor is unaware.
- ▶ The Trustees have each taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information, and to establish that the external auditors are aware of that information.

The Trustees' annual strategic report is approved by order of the members of the Board of Trustees and signed on their behalf by:



Wayne McArdle

Trustee and Board Chair

Date: 12 December 2025



Independent auditor's report to the Trustees of The Akshaya Patra Foundation UK

Opinion

We have audited the consolidated financial statements of The Akshaya Patra Foundation UK (the 'parent charity') together with its subsidiary company (the 'group') for the year ended 31 March 2025 which comprise the consolidated group statement of financial activities, the parent charity statement of financial activities, the group and parent charity balance sheets, the consolidated group statement of cash flows and the 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 Financial Reporting Standard 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 reflection of the state of affairs of both the group and the parent charity as of 31 March 2025 and of their incoming resources and application of resources 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 the International Standards on Auditing (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 group and the parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council'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 ability of the group or the parent charity 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 we do not express any form of assurance conclusion thereon.

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 course of 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 themselves. 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

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

- ▶ The information given in the financial statements is inconsistent in any material respect with the Trustees' report.
- ▶ Adequate accounting records have not been kept by the parent charity.
- ▶ The parent charity financial statements are not in agreement with the accounting records and returns.
- ▶ We have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

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

In preparing the financial statements, the Trustees are responsible for assessing the ability of the group and parent charity 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the 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 International Standards on Auditing (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:

- ▶ The parent charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to comply with the Charities SORP was of key significance. The group is also required to comply with the Food Safety Act 1990 and food hygiene legislation and regulations.
- ▶ We gained an understanding of how the group and parent charity complied with its legal and regulatory framework, including the requirement to comply with the Charities SORP and properly account for restricted funds and to comply with food safety and hygiene legislation and regulations, through discussions with management and a review of the documented policies, procedures and controls.
- ▶ The audit team, which is experienced in the audit of charities, considered the susceptibility of the group and parent charity to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- ▶ Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

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 auditor's report.

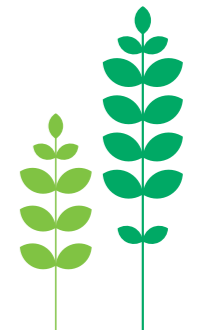
Use of our report

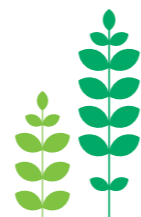
This report is made solely to the charity's Trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken, so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest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

Knox Cropper LLP

Knox Cropper LLP
Statutory Auditor
65 Leadenhall Street
London EC3A 2AD
Date: 12 December 2025

Knox Cropper LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.





Consolidated group statement of financial activities

(incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from					
Donations	3	481,723	743,093	1,224,816	1,118,020
Other income	4	127,473	-	127,473	112,082
Investments		2,931	-	2,931	2,601
Total income		612,127	743,093	1,355,220	1,232,703
Expenditure on					
Raising funds	6	109,256	-	109,256	139,647
Charitable activities	5	385,530	743,093	1,128,623	1,325,601
Total expenditure		494,786	743,093	1,237,879	1,465,248
Net surplus/(loss) for the year		117,341	-	117,341	(232,545)
Net movement in funds		117,341	-	117,341	(232,545)
Reconciliation of funds					
Total funds brought forward		548,443	-	548,443	780,988
Total funds carried forward		665,784	-	665,784	548,443

All income and expenditure is derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Parent charity statement of financial activities

(incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from					
Donations	3	481,723	727,319	1,209,042	1,114,136
Investments		2,931	-	2,931	2,601
Total income		484,654	727,319	1,211,973	1,116,737
Expenditure on					
Raising funds	6	106,378	-	106,378	134,981
Charitable activities	5	261,553	727,319	988,872	1,101,215
Total expenditure		367,931	727,319	1,095,250	1,236,196
Net surplus/(loss) for the year		116,723	-	116,723	(119,459)
Net movement in funds		116,723	-	116,723	(119,459)
Reconciliation of funds					
Total funds brought forward		513,615	-	513,615	633,074
Total funds carried forward		630,338	-	630,338	513,615

All income and expenditure is derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Group and parent charity balance sheets

(incorporating the income and expenditure account)

As at 31 March 2025

	Notes	Group 2025 £	Parent 2025 £	Group 2024 £	Parent 2024 £
Fixed assets					
Tangible assets	9	135,879	2,958	212,710	4,423
Investments in subsidiary	10	-	1	-	1
Total fixed assets		135,879	2,959	212,710	4,424
Current assets					
Stock		10,031	-	8,367	-
Debtors	11	127,584	275,182	109,348	329,300
Cash at bank and in hand		478,368	438,677	629,959	589,098
Total current assets		615,983	713,859	747,674	918,398
Liabilities					
Creditors: amounts falling due within one year	12	(86,078)	(86,480)	(411,941)	(409,207)
Net current assets		529,905	627,379	335,733	509,191
Net assets		665,784	630,338	548,443	513,615
Funds of the charity					
Restricted funds	16	-	-	-	-
Unrestricted funds	16	665,784	630,338	548,443	513,615
Total funds		665,784	630,338	548,443	513,615

The financial statements were approved by the Board of Trustees and authorised for issue on the below date, and signed on its behalf by:



Wayne McArdle

Trustee and Board Chair

Date: 12 December 2025

Consolidated group cash flow statement

For the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash flows from operating activities	(154,522)	115,737
Cash flows from investing activities		
Interest income	2,931	2,601
Purchase of fixed assets	-	(18,370)
Proceeds from disposal of fixed assets	-	-
Net cash flows from investing activities	2,931	(15,769)
Change in cash and cash equivalents in the year	(151,591)	99,967
Cash and cash equivalents at the beginning of the year	629,959	529,992
Cash and cash equivalents at the end of the year	478,368	629,959

	2025 £	2024 £
Reconciliation of net cash flows from operating activities		
Net income for the year	117,341	(232,545)
Depreciation charges	76,831	74,206
Investment income	(2,931)	(2,601)
(Increase)/decrease in stock	(1,664)	2,861
(Increase)/decrease in debtors	(18,236)	44,419
Increase/(decrease) in creditors	(325,863)	229,397
Net cash provided by operating activities	(154,522)	115,737

	At start of year £	Cash flows £	At end of year £
Analysis of changes in net debt			
Cash and cash equivalents	629,959	(151,591)	478,368



Notes to the financial statements

For the year ended 31 March 2025

1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "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 (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The Akshaya Patra Foundation UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are presented in pounds sterling.

2. Accounting policies

a. Group accounts

The financial statements consolidate the results of the charity, The Akshaya Patra Foundation UK, and its wholly owned subsidiary, Akshaya Patra UK Ltd., on a line-by-line basis.

b. Going concern

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.

In particular, the Trustees regularly review detailed cashflow projections including all expenses and expected income. The Trustees, having considered the projections and risks described above, have a reasonable expectation that adequate financial resource will continue to be available for the foreseeable future. Based on this, the Trustees have concluded that the charity remains a going concern.

c. Judgments and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are detailed in the accounting policy where applicable.

d. Incoming resources

The incoming resources of the charity have been recognised once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable, and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

e. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. The parent charity is unable to recover VAT on its expenditure and any VAT arising is included as part of the expenditure to which it relates.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on non-charitable activities relates to fundraising costs. Fundraising costs are those incurred in proactively seeking donations in support of the charity's mission. This does not include the costs of disseminating information in support of the organisation's charitable activities. Fundraising costs are those incurred directly through income generation activities, staff time spent on such activities, and a proportion of general overheads based on the headcount of fundraising-focused employees.

Expenditure on charitable activities includes raising awareness costs, governance costs and direct programme expenditure. Raising awareness costs include the dissemination of information in support of the organisation's charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, with such grants being recognised as expenditure when the attached conditions are fulfilled. Grants offered subject to conditions which have not been met at the end of the year are noted as a commitment, but not accrued as expenditure.

f. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

g. Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments, including its debtors and creditors. These are initially recognised at transaction value and subsequently valued at their settlement value. Cash and cash equivalents comprise cash in hand and call deposits and are subject to an insignificant risk of change in value.

h. Depreciation of tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following bases:

Leasehold property	Straight line over life of lease
Motor vehicle	25% straight line
Plant, machinery and others	10%-33% straight line

i. Funds

General funds are unrestricted 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

j. Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.



3. Income from donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Group						
Donations	371,727	630,058	1,001,785	308,462	616,100	924,562
Grants	30,830	97,261	128,091	10,541	105,819	116,360
Gift Aid	79,166	-	79,166	73,214	-	73,214
Value of donated material aid	-	15,774	15,774	-	3,884	3,884
Group total	481,723	743,093	1,224,816	392,217	725,803	1,118,020
Parent charity						
Donations from subsidiary company	-	-	-	-	-	-
Donations to subsidiary company	-	(15,774)	(15,774)	-	(3,884)	(3,884)
Parent charity total	481,723	727,319	1,209,042	392,217	721,919	1,114,136

4. Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Group and parent charity						
Holiday Hunger programme	123,158	-	123,158	112,082	-	112,082
Trading activities	4,315	-	4,315	-	-	-
Total	127,473	-	127,473	112,082	-	112,082

5. Expenditure on charitable activities

a. Charitable activity analysis by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Group						
Programmes	171,962	743,093	915,055	229,388	753,359	982,747
Raising awareness	162,864	-	162,864	240,920	-	240,920
Governance	50,704	-	50,704	101,934	-	101,934
Group total	385,530	743,093	1,128,623	572,242	753,359	1,325,601
Parent charity						
Programmes	60,406	727,319	787,725	70,615	721,919	792,534
Raising awareness	152,837	-	152,837	223,969	-	223,969
Governance	48,310	-	48,310	84,712	-	84,712
Parent charity total	261,553	727,319	988,872	379,296	721,919	1,101,215

b. Charitable activity direct and support cost analysis

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £
Group				
Programmes	748,092	166,963	915,055	982,747
Raising awareness	71,963	90,901	162,864	240,920
Governance	26,333	24,371	50,704	101,934
Total	846,388	282,235	1,128,623	1,325,601

c. Programmes direct and support cost analysis

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £
Group				
UK meal preparation and delivery	92,634	450	93,084	121,399
India meal preparation and delivery	383,339	-	383,339	355,379
Employees and contractors	163,870	139,116	302,987	353,798
Premises	32,400	15,450	47,850	49,088
Administration	-	6,664	6,664	18,424
Travel and subsistence	482	4,326	4,808	9,356
Depreciation	75,367	957	76,323	75,303
Total	748,092	166,963	915,055	982,747

d. Raising awareness direct and support cost analysis

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £
Group and parent charity				
Employees and contractors	56,455	75,613	132,068	185,397
Marketing	11,505	-	11,505	1,267
Premises	3,600	4,257	7,857	8,198
Administration	194	5,071	5,265	3,981
Travel and subsistence	209	5,697	5,906	10,741
Depreciation	-	263	263	31,336
Total	71,963	90,901	162,864	240,920

e. Governance direct and support cost analysis

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £
Group and parent charity				
Employees and contractors	15,034	19,040	34,074	72,599
Professional fees	11,299	634	11,933	11,360
Premises	-	788	788	851
Administration	-	1,554	1,554	13,189
Travel and subsistence	-	2,306	2,306	3,850
Depreciation	-	49	49	85
Total	26,333	24,371	50,704	101,934

6. Expenditure on raising funds

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £
Group and parent charity				
Employees and contractors	47,074	37,135	84,209	109,220
Marketing	3,199	-	3,199	-
Travel and subsistence	139	3,983	4,122	7,374
Administration	12,258	2,120	14,378	19,312
Premises	-	3,153	3,153	3,406
Depreciation	-	195	195	335
Total	62,670	46,586	109,256	139,647

7. Net expenditure for the year

	2025 £	2024 £
This is stated after charging:		
Depreciation of tangible fixed assets	76,831	74,206
Auditor's remuneration – audit	11,299	11,360
Auditor's remuneration – non-audit	4,350	3,054

8. Employees**a. Employment costs**

	2025 £	2024 £
Group and parent charity		
Wages and salaries	424,375	501,872
Contract staff	51,259	67,491
Social security	48,329	45,102
Pensions	29,374	31,551
Settlement	-	75,000
Total	553,337	721,016

b. Average employee numbers

The average number of employees across the months of the year was 13 (2024: 16).

	2025 £	2024 £
Group and parent charity		
Management and Governance	1	1
Programmes	9	12
Communications and Supporter Engagement	2	2
Finance and Resources	1	1
Total	13	16

c. Senior Leadership Team

The total compensation of the five members of the Senior Leadership Team (2024: six members) was £302,759 (2024: £304,933).

The number of staff members whose employee benefits exceeded £60,000 (excluding employer pension contributions) is recorded in the table below.

	2025 £	2024 £
Group and parent charity		
£60,000-£70,000	1	1
£80,000-£90,000	-	1
£100,000-£110,000	1	-
£140,000-£150,000	-	1
Total	2	3

d. Pension costs

The charity operates a defined contribution pension scheme for its staff. The pension scheme and its assets are held by independent managers. During the year, pension contributions from the organisation amounted to £29,374 (2024: £31,551).

9. Fixed assets

Group	Leasehold property £	Plant, machinery and others £	Motor vehicle £	Total £
Cost				
At 1 April 2024	239,161	224,340	30,075	493,576
At 31 March 2025	239,161	224,340	30,075	493,576
Depreciation				
At 1 April 2024	165,524	100,806	14,536	280,866
Charge for the year	47,831	22,985	6,015	76,831
At 31 March 2025	213,355	123,791	20,551	357,697
Net book value at 31 March 2025	25,806	100,549	9,524	135,879
Net book value at 31 March 2024	73,637	123,534	15,539	212,710

	Plant, machinery and others £	Motor vehicle £	Total £
Parent charity			
Cost			
At 1 April 2024	9,142	-	9,142
At 31 March 2025	9,142	-	9,142
Depreciation			
At 1 April 2024	4,718	-	4,718
Charge for the year	1,466	-	1,466
At 31 March 2025	6,184	-	6,184
Net book value at 31 March 2025	2,958	-	2,958
Net book value at 31 March 2024	4,424	-	4,424

10. Investment in subsidiary undertaking

	2025 £	2024 £
Parent charity		
At cost		
100% ordinary share capital of Akshaya Patra UK Ltd.	1	1

The total income for the year of Akshaya Patra UK Ltd. was £531,512 (2024: £546,613) and the surplus was £619 (2024: £113,084 loss). The net assets at 31 March 2025 amounted to £35,444 (2024: £34,825).

11. Debtors

	Group 2025 £	Parent 2025 £	Group 2024 £	Parent 2024 £
Amount due from subsidiary company	-	218,726	-	291,893
Accrued income	55,861	55,861	35,466	35,466
Rent deposit	32,400	-	32,400	-
Other debtors and prepayments	39,323	595	41,482	1,941
Total	127,584	275,182	109,348	329,300

12. Creditors: Amounts falling due within one year

	Group 2025 £	Parent 2025 £	Group 2024 £	Parent 2024 £
Trade creditors	288	-	-	-
Pension creditor	2,566	2,566	-	-
Other creditors	-	-	75,000	75,000
Grants payable	73,904	73,904	323,455	323,455
Accruals	9,320	10,010	13,486	10,752
Total	86,078	86,480	411,941	409,207

13. Trustees' expenses

Trustees give their time and expertise free of charge and receive no remuneration or other financial benefits for carrying out their Trustee duties, except for pre-approved expenses principally relating to attendance at Trustee meetings. No Trustees had reimbursed expenses during the period (2024: nil). One of the Trustees, Bhawani Singh Shekhawat, is the former Chief Executive Officer of Akshaya Patra UK. He stepped down from his CEO role on 12 June 2023 but continued to hold an executive position with the charity until 31 October 2023. His total cost of employment for 2024/25 was £nil (2024: £158,829). Since 1 November 2023, Bhawani's role with Akshaya Patra UK has been as an unremunerated Trustee only.

14. Related parties

The Trustees are all supporters of The Akshaya Patra Foundation India. Madhu Pandit Dasa and Chanchalpathi Dasa are also Trustees of Akshaya Patra India. Shridhar Venkat is the Chief Executive Officer of Akshaya Patra India. During the year, the charity made donations to The Akshaya Patra Foundation India totalling £383,339 (2024: £323,455).

With the charity's mission having originally emerged from the Hare Krishna Movement in Bengaluru, India, Akshaya Patra UK maintains cordial and fraternal relations with ISKCON Bangalore, whilst remaining a non-religious charity which consists of, respects and serves people of all faiths and none. The relationship between the two entities is entirely non-financial and, thus, there were no financial transactions within the accounting period.

Trustees and parties related to the Trustees gave donations to the charity during the year. There were no conditions attached to these donations. The aggregate donations given to the charity by related parties was £25,112 (2024: £15,888). One of the Trustees, Raj Thukral, was a paid consultant of the charity, providing financial management expertise up until the end of December 2023. Since 1 January 2024, when he was appointed to the Board, Raj's role with Akshaya Patra UK has been as an unremunerated Trustee only.

15. Taxation

The Akshaya Patra Foundation UK is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

16. Restricted and unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers	At 31 March 2025 £
Group and parent charity					
Restricted funds					
UK programme	-	252,142	(359,754)	107,612	-
India programme	-	490,951	(383,339)	(107,612)	-
Ukraine emergency appeal	-	-	-	-	-
Turkey emergency appeal	-	-	-	-	-
Total restricted funds	-	743,093	(743,093)	-	-
Unrestricted funds					
General	513,618	611,508	(494,786)	-	630,340
Funds held in subsidiary	34,825	619	-	-	35,444
Total unrestricted funds	548,443	612,127	(494,786)	-	665,784
Total funds	548,443	1,355,220	(1,237,879)	-	665,784
Group and parent charity					
Restricted funds					
UK programme	-	294,530	(402,348)	107,818	-
India programme	-	431,273	(323,455)	(107,818)	-
Ukraine emergency appeal	26,372	-	(26,372)	-	-
Turkey emergency appeal	1,184	-	(1,184)	-	-
Total restricted funds	27,556	725,803	(753,359)	-	-
Unrestricted funds					
General	605,522	506,900	(598,805)	-	513,617
Funds held in subsidiary	147,910	-	(113,084)	-	34,826
Total unrestricted funds	753,432	506,900	(711,889)	-	548,443
Total funds	780,988	1,232,703	(1,465,248)	-	548,443

In line with paragraph 2.15 of the Charities Statement of Recommended Practice (SORP), a charge is applied to the India restricted fund, which the Trustees deem to be reasonable and which they keep under annual review, to help cover the costs to the UK charity incurred when raising and managing the donations held in the India restricted fund.

17. Analysis of group net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Group and parent charity				
Fixed assets	-	135,879	135,879	212,710
Current assets	-	615,983	615,983	747,674
Current liabilities	-	(86,078)	(86,078)	(411,941)
Total	-	665,784	665,784	548,443

18. Financial commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Group and parent charity		
Within one year	43,370	38,000
Between one and five years	100,358	16,000
Total	143,728	54,000

19. Comparative prior year consolidated statement of financial activities

Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from				
Donations	392,217	725,803	1,118,020	1,342,005
Other income	112,082	-	112,092	207,514
Investments	2,601	-	2,601	546
Total income	506,900	725,803	1,232,703	1,550,065
Expenditure on				
Raising funds	139,647	-	139,647	135,825
Charitable activities	572,242	753,359	1,325,601	1,476,746
Total expenditure	711,889	753,359	1,465,248	1,612,571
Net loss for the year	(204,989)	(27,566)	(232,545)	(62,506)
Net movement in funds	(204,989)	(27,566)	(232,545)	(62,506)
Reconciliation of funds				
Total funds brought forward	753,432	27,556	780,988	843,494
Total funds carried forward	548,443	-	548,443	780,988

20. Comparative prior year parent charity statement of financial activities

Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from				
Donations	392,217	721,919	1,114,136	1,263,043
Investments	2,601	-	2,601	546
Total income	394,818	721,919	1,116,737	1,263,589
Expenditure on				
Raising funds	134,981	-	134,981	135,825
Charitable activities	379,296	721,919	1,101,215	1,093,597
Total expenditure	514,277	721,919	1,236,196	1,229,422
Net loss for the year	(119,459)	-	(119,459)	34,167
Net movement in funds	(119,459)	-	(119,459)	34,167
Reconciliation of funds				
Total funds brought forward	633,074	-	633,074	598,907
Total funds carried forward	513,615	-	513,615	633,074



No child shall be deprived
of education because of
poverty and hunger.



Thank you for all your
support of Akshaya Patra's
vital mission.

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