CHARITY REGISTRATION NUMBER: 1149630

NARAYAN SEVA SANSTHAN UK

Unaudited Financial Statements

31 December 2025

AMIN PATEL & SHAH LTD
Accountants
334 - 336 Goswell Road
London
EC1V 7RP

NARAYAN SEVA SANSTHAN UK

Financial Statements

Year ended 31 December 2025

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NARAYAN SEVA SANSTHAN UK

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	NARAYAN SEVA SANSTHAN UK
Charity registration number	1149630
Principal office	68-76 Belgrave Road London SW1V 2BP

The trustees

Mr B.P. Patel
Mr B Krishen

Accountants	AMIN PATEL & SHAH LTD Accountants 334 - 336 Goswell Road London EC1V 7RP

Structure, governance and management

Governing Document
The Charity is an unincorporated organisation governed by a Trust Deed dated 1st October 2012. The Trust was created by three Trustees.

Recruitment and Appointment of Board of Trustee
The power of appointing new or additional Trustees is vested in the Original Trustee who seeks to ensure a good mix of skills from the business,social and voluntary sectors.The number of Trustees shall be not less than two and not more than five.

Trustee Induction and Training
The Charity has a comprehensive trustee induction program that covers all aspects of responsibilities, policy and procedures.

Organisational Structure
The trustees manage day to day operations and have overall responsibility for the strategic direction, policy, human and financial resources of the charity.

NARAYAN SEVA SANSTHAN UK

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Objectives and activities

The objects of the charity are:

a.) To relieve financial hardship, distress and suffering among poor people, widows, orphans, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, water, clothing, medical treatment, rehabilitation and accommodation for the said persons;

b.) To advance education for the benefit of the poor, the underprivileged and people in need by (but not limited to), the assistance in the provision of educational activities and facilities such as literacy centres;

c.) To relieve sickness and to preserve good health among poor people, orphans, widows, the blind, the disabled and people in need, by means of, but not exclusively, the provision of facilities or services for treatment, financial assistance, support, education, practical advice and counseling;

d.) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected including the provision of medical aid;

e.) Any such other purposes deemed charitable by the law of England and Wales as the trustees shall from time to time determine.

Achievements and performance

Key achievements of the charity has been:

Education
a.) Additional facilities acquired for the training of people in carpentry, black-smith trade and leather work.

b.) Provision of tools and raw materials.

c.) Provision of children school clothing, books and stationary.

d.) Organising expositions on Ramayana, puranas etc with the purpose of spreading the message of humanity.

Health
a.) Maintaining a mobile medical care unit equipped with all the necessary modern facilities that is ready to go at any time.

b.) Providing medications and vaccinations such as polio vaccines to the most rural areas.

Community development
a.) Over 600 children have been taken care and sent back to the main social stream.

NARAYAN SEVA SANSTHAN UK

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Financial review

Principal funding sources
The principal funding sources for the charity are currently by way of individual donations via standing orders or cash and cheque payments.

Aside from retaining a prudent amount in unrestricted funds each year most of the charity's funds are sent to its partner organisation in India called Narayan Seva Sansthan Udaipur in futherance of the charity and supporting its key objectives.

The trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations. The trustees consider the financial performance by the charity during the year to have been satisfactory. Net incoming resources and the financial position of the charity are as per pages 6 and 7.

Plans for future periods

The charity aims to create more training facilities to cope with the ever more increasing demand as more people are introduced to the organisation from hospitals and rehabilitation facilities.

It also wants to purchase a few more mobile medical care units as demand for its services is increasing rapidly and to reach further rural areas.

The trustees' annual report was approved on 29 October 2026 and signed on behalf of the board of trustees by:



Mr B.P. Patel
Trustee

Mr B Krishen
Trustee

NARAYAN SEVA SANSTHAN UK

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	599,669	**599,669**	534,079
Total income		599,669	**599,669**	534,079
Expenditure				
Expenditure on raising funds:				
Investment management costs	5	(417,301)	**(417,301)**	(345,750)
Expenditure on charitable activities	6,7	(164,865)	**(164,865)**	(185,774)
Total expenditure		(582,166)	**(582,166)**	(531,524)
Net income and net movement in funds		17,503	**17,503**	2,555
Reconciliation of funds				
Total funds brought forward		37,903	**37,903**	35,348
Total funds carried forward		55,406	**55,406**	37,903

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

NARAYAN SEVA SANSTHAN UK

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £	£
Fixed assets				
Tangible fixed assets	11	**482**		643
Current assets				
Debtors	12	**25,586**	17,726	
Cash at bank and in hand		**33,063**	29,179	
		58,649	46,905	
Creditors: amounts falling due within one year	13	**3,725**	9,645	
Net current assets		**54,924**		37,260
Total assets less current liabilities		**55,406**		37,903
Funds of the charity				
Unrestricted funds		**55,406**		37,903
Total charity funds	15	**55,406**		37,903

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2026, and are signed on behalf of the board by:

Mr B.P. Patel
Trustee

Mr B Krishen
Trustee

NARAYAN SEVA SANSTHAN UK

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	**17,503**	2,555
Adjustments for:		
Depreciation of tangible fixed assets	**161**	214
Interest payable and similar charges	**3,849**	4,770
Changes in:		
Trade and other debtors	**(7,860)**	(35)
Trade and other creditors	**(5,920)**	5,158
Cash generated from operations	**7,733**	12,662
Interest paid	**(3,849)**	(4,770)
Net cash from operating activities	**3,884**	7,892
Net increase in cash and cash equivalents	**3,884**	7,892
Cash and cash equivalents at beginning of year	**29,179**	21,287
Cash and cash equivalents at end of year	**33,063**	29,179

NARAYAN SEVA SANSTHAN UK

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 68-76 Belgrave Road, Victoria, London, SW1 2BP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

NARAYAN SEVA SANSTHAN UK

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance

NARAYAN SEVA SANSTHAN UK

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

NARAYAN SEVA SANSTHAN UK

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Non Gift Aid - Donations	287,264	**287,264**	162,254	162,254
Gift Aid - Donations	249,924	**249,924**	297,460	297,460
Gift Aid received from HMRC	62,481	**62,481**	74,365	74,365
	599,669	**599,669**	534,079	534,079

5. Investment management costs

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations to Narayan Seva Sansthan - Udaipur	417,000	**417,000**	345,000	345,000
Donations to other registered charities	301	**301**	750	750
	417,301	**417,301**	345,750	345,750

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Support costs	164,865	**164,865**	185,774	185,774

NARAYAN SEVA SANSTHAN UK

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

7. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2025**	Total fund 2024
	£	**£**	£
Governance costs	164,865	**164,865**	185,774

8. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	**161**	214

9. Staff costs

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

	2025	2024
	£	£
Wages and salaries	**43,717**	58,879
Employer contributions to pension plans	**458**	995
	44,175	59,874

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of administrative staff	**3**	3

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

There was no trustees' remuneration or other benefits for the year ending 31st December 2022 nor for the year ending 31st December 2021.

11. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2025 and 31 December 2025	**7,939**
Depreciation	
At 1 January 2025	**7,296**
Charge for the year	**161**
At 31 December 2025	**7,457**
Carrying amount	
At 31 December 2025	**482**
At 31 December 2024	643

NARAYAN SEVA SANSTHAN UK

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

12. Debtors

	2025	2024
	£	£
Other debtors	25,586	17,726

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Social security and other taxes	425	965
Other creditors	3,300	8,680
	3,725	9,645

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £458 (2024: £995).

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
General funds	37,903	599,669	(582,166)	55,406

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	35,348	534,079	(531,524)	37,903

16. Analysis of changes in net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash at bank and in hand	29,179	3,884	33,063

NARAYAN SEVA SANSTHAN UK

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

NARAYAN SEVA SANSTHAN UK

Accountants Report to NARAYAN SEVA SANSTHAN UK on the Unaudited Financial Information of NARAYAN SEVA SANSTHAN UK

Year ended 31 December 2025

We have prepared for your approval the financial information of NARAYAN SEVA SANSTHAN UK for the year ended 31 December 2025, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes from the charity's accounting records and from information and explanations you have given us.

Our work has been undertaken solely to prepare for your approval the financial statements of NARAYAN SEVA SANSTHAN UK and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than NARAYAN SEVA SANSTHAN UK and its board of trustees, as a body, for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

AMIN PATEL & SHAH LTD
Accountants

334 - 336 Goswell Road
London
EC1V 7RP

29 October 2026

NARAYAN SEVA SANSTHAN UK

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Non Gift Aid - Donations	**287,264**	162,254
Gift Aid - Donations	**249,924**	297,460
Gift Aid received from HMRC	**62,481**	74,365
	599,669	534,079
Total income	**599,669**	534,079
Expenditure		
Investment management costs		
Donations to Narayan Seva Sansthan - Udaipur	**417,000**	345,000
Donations to other registered charities	**301**	750
	417,301	345,750
Expenditure on charitable activities		
Wages and salaries	**43,717**	58,879
Pension costs	**458**	995
Rent	**27,053**	24,357
Repairs and maintenance	**11,170**	5,104
Other establishment	**5,906**	5,164
Other office costs	**54,679**	54,670
Depreciation	**161**	214
Other interest payable and similar charges	**3,849**	4,770
Religious function activities	**17,872**	31,621
	164,865	185,774
Total expenditure	**582,166**	531,524
Net income	**17,503**	2,555

NARAYAN SEVA SANSTHAN UK

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
Governance costs		
Wages/salaries	**43,717**	58,879
Pension costs	**458**	995
Premises cost	**27,053**	24,357
Administration & support activities	**11,170**	5,104
Collection charges	**5,906**	5,164
Advertising	**54,679**	54,670
Depreciation	**161**	214
Bank charges and interest	**3,849**	4,770
Religious function activities	**17,872**	31,621
	164,865	185,774
Expenditure on charitable activities	**164,865**	185,774