Devanhaar

Registered Charity Number: 1203393

Financial Statements and Report of the Trustees

31 December 2025

Financial Statements and Report of the Trustees for the Year Ended 31 December 2025

Trustees	Mandeep Singh Narwal (Chair) Jitarun Singh Jandu Gurpreet Kaur Sehmi
	1203393
Registered Office	First Floor 2 Hampton Court Road Birmingham B17 9AE
Independent Examiner	TT Midlands Services Limited t/a TT Accountants First Floor, 2 Hampton Court Road Birmingham B17 9AE

Financial Statements and Report of the Trustees for the Year Ended 31 December 2025

Table of contents

	Page
Independent Examiner's Report	3
Report of the Trustees	4
Summary of the Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

Report of the Independent Examiner to the Trustees of the Charitable Incorporated Organisation on the accounts for the year ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 December 2025 set out on pages 5 to 11.

Responsibilities and basis of report

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

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

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:

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Signed:



Tony Tse
for and on behalf of TT Midlands Services Limited T/A TT Accountants

Chartered Certified Accountant

First Floor, 2 Hampton Court Road
Harborne
Birmingham
B17 9AE

This report was signed on 30 October 2026

Report of the Trustees for the year ended 31 December 2025

The Trustees present their report with the financial statements of the charity for the year to 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

Reference and administrative details

The charity's reference and administrative details, including its trustees and principal address, are set out on the Legal info page.

Structure, governance and management

The charity is an independent organisation registered on 5th June 2023 with the Charity Commission for England and Wales. It is controlled by its governing document and constitutes a Charitable Incorporated Organisation, an incorporated charity.

The Trustees meet regularly every quarter to discuss charity matters, including fundraising, current activities, future events and hold an AGM.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity is a registered charity and is managed day to day by its Trustees.

Objectives and activities

The charity’s objective, as set out in its constitution, are to advance the Sikh faith for the public benefit, principally through teaching and other activities that increase understanding of the Sikh faith. The charity provides opportunities for learning, spiritual and personal development, and community engagement. Through this work, it aims to support people, particularly young people, to develop their understanding of Sikh faith and values, confidence, wellbeing, leadership and social responsibility. The trustees have had regard to the Charity Commission’s guidance on public benefit when reviewing the charity’s aims and objectives and planning its future activities.

Performance and Achievements

The charity organises a number of activities annually such as annual week long Sikh camps (retreats), weekly Gurmat (Sikh philosophy) and Santhiya class (scripture reading), and delivering talks at Universities and Gurdwaras (Sikh places of worship).

During the year, the charity organised 3 Sikh camps over the summer months and ran weekly santhiya classes at a Gurdwara in Birmingham.

Financial Review

During the year the charity received income of £105,204 (2024:£121,549) and incurred expenditure of £112,505 (2024:£96,279), resulting in a deficit of £7,301. Total funds at 31 December 2025 were £31,142 (2024:£38,443), all unrestricted.

Reserves Policy

The charity holds cash funds amounting to £25,451 and an inventory of £4,000. The funds will be necessary to implement our strategy for the long term.

Statement of Trustees' Responsibilities

The Charities Act 2011 requires the Trustees of the Charity to prepare financial statements for each financial year which gives a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards disclosing and explaining any departures in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as Trustees to ensure the financial statements comply with charity law. The Trustees are also responsible for safeguarding the Charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of Devanhaar on 29 October 2026 and signed on its behalf by:

[Signed] 

Mandeep Singh Narwal (Chair)

Statement of Financial Activities for the year ended 31 December 2025

	Notes	Current year Unrestricted Funds 2025 £	Current year Total Funds 2025 £	Prior year Total Funds 2024 £
Incoming resources:				
Donations, legacies and charitable activities	2	92,783	**92,783**	111,136
Other income		12,421	**12,421**	10,413
Total incoming resources		**105,204**	**105,204**	**121,549**
Resources expended:				
Costs of generating funds				
Charitable activities	3	106,394	**106,394**	91,194
Other costs	4	6,112	**6,112**	4,523
Governance costs		-	**-**	562
Total resources expended		**112,505**	**112,505**	**96,279**
Net incoming/(outgoing) resources		**(7,302)**	**(7,302)**	**25,270**
Reconciliation of funds:				
Total funds brought forward		**38,443**	**38,443**	**13,173**
Total funds carried forward		**31,142**	**31,142**	**38,443**

All income and expenditure derive from continuing activities.

Balance Sheet as at 31 December 2025

	Notes	2025	2024
		£	£
Fixed assets			
Equipment	6	1,691	2,548
Current assets			
Debtors		-	-
Inventory		4,000	-
Cash at bank and in hand		25,451	35,895
Total current assets		29,451	35,895
Creditors: amounts falling due within one year	7	-	-
Net current assets		29,451	35,895
Total assets less current liabilities		31,142	38,443
Net assets		**31,142**	**38,443**
Funds			
Unrestricted funds	8	31,142	38,443
Total funds		**31,142**	**38,443**

The financial statements were approved by the Board of Trustees on 29 October 2026 and were signed on its behalf by:

[Signed]

Mandeep Singh Narwal
Chair

Notes to the Financial Statements for the year ended 31 December 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2000 exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1.2 Incoming resources

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

1.3 Resources expended

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

1.4 Taxation

The charity is exempt from tax on its charitable activities.

1.5 Depreciation

The charity applies a straight-line method of depreciation to all tangible fixed assets.

1.6 Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Donations, legacies & charitable actitivies

	Unrestricted Funds 2025	Unrestricted Funds 2024
	£	£
Charitable activities	63,265	251
Donations & Legacies	29,518	110,885
	92,783	111,136

3 Charitable activities

	Unrestricted Funds 2025	Unrestricted Funds 2024
	£	£
Cost of charitable activities	83,041	70,717
Vidyala Teaching	5,317	7,164
Materials	17,086	9,893
Promotion activities	950	3,420
	106,394	91,194

4 Other costs

	Unrestricted Funds 2025	Unrestricted Funds 2024
	£	£
Other Costs	5,255	3,643
Depreciation	857	880
	6,112	4,523

5 Trustees' remuneration and benefits

	Unrestricted Funds 2025	Unrestricted Funds 2024
	£	£
Trustees' remuneration, other benefits or expenses	-	-

6 Fixed assets

	Unrestricted Funds 2025	Unrestricted Funds 2024
	£	£
Opening balance	2,548	1,413
Additions /(Disposals)	-	2,015
	2,548	3,428
Depreciation	857	880
Balance carried forward	**1,691**	**2,548**

There were no investment assets outside the UK.

7 Creditors: amounts falling due within one year

	Unrestricted Funds 2025	Unrestricted Funds 2024
	£	£
Other Creditors	-	-

8 Movement in funds

	At 1/1/25	Movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	38,443	(7,302)	31,142
Total funds	**38,443**	**(7,302)**	**31,142**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	105,204	112,505	(7,302)
Total funds	**105,204**	**112,505**	**(7,302)**