REGISTERED CHARITY NUMBER:252726

SHREE SWAMINARAYAN SIDHANT SAJIVAN MANDAL (LONDON)

REPORT OF THE TRUSTEES AND

AUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

KHI Albury Limited
Statutory Auditor
2nd Floor, One Hobbs House,
Harrovian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

SHREE SWAMINARAYAN SIDHANT SAJIVAN MANDAL (LONDON)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 9
Consolidated Statement of Financial Activities	10
Consolidated Statement of Financial Position	11
Parent Entity Statement of Financial Position	12
Consolidated Statement of Cash Flows	13
Notes to the Consolidated Statement of Cash Flows	14
Notes to the Consolidated Financial Statements	15 to 26

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 ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Summary of activities

The UK registered charity, Maninagar Shree Swaminarayan Gadi Sansthan, Shree Muktajeevan Swamibapa Sthapit, Shree Swaminarayan Sidhant Sajivan Mandal London (SSSSM London), is one of the UK centres of Maninagar Shree Swaminarayan Gadi Sansthan, the worldwide centre for spiritual, cultural and social progress. SSSSM London operates under the name, Shree Swaminarayan Mandir Kingsbury - its de facto operational headquarters.

The objectives of the charity are to advance, support and encourage the faith of Maninagar Shree Swaminarayan Gadi Sansthan in the United Kingdom. Further information about the worldwide Organisation is found on www.SwaminarayanGadi.com.

Each year the Trustees and Management Committee undertake a review of how the Charity has achieved its aims and objectives and report to its members how its activities contributed to achieve these. In addition, the Trustees and Management Committee plan for future activities and how they will contribute to the aim and objectives of the Charity and also to the Charity Commission guidance on public benefit. The review helps the Trustees and Management Committee ensure activities remain aligned to the objectives of the Charity, The overview below details the activities undertaken.

Numerous activities were held and actively promoted to align with the Mandal's objectives of promoting the Swaminarayan Faith, cultural and social development, physical, mental, emotional and spiritual health and well-being, and charitable causes. An overview of the activities and special events that took place during 2025, are given below, and more details are available from the website, www.SwaminarayanGadi.com/London

Overview

The activities that were able to take place throughout the year included:

Educational: Gujarati classes took place; sessions were held to give assistance to students in their mainstream education.
Spiritual: Religious education classes and scripture recitals, in Gujarati and English, tailored for different age groups were held.
Cultural: Classical music lessons, classical and contemporary dance classes for different age groups were held.
Social: Daily congregations were held multiple times each day.
Charity: Food and essential items were collected and distributed to local food banks, and blood donation sessions continued throughout the year.
Sports: Sports activities were organised both on site and at external venues.

Special events of 2025

January - March
Community Engagement and Cultural Activities
The year commenced with the Mandir's participation in the London New Year's Day Parade, where the Shree Muktajeevan Swamibapa Pipe Band represented the local community on a national platform.

Seasonal cultural celebrations, including Shakotsav, Uttarayan and spring festivities, brought together families and visitors, promoting community cohesion and cultural awareness.

The Mandir also continued to deliver its regular charitable programmes, including monthly food distribution for the homeless and food bank collections in response to ongoing cost-of-living pressures.

A range of community-focused activities were also delivered, including a well-attended sports tournament and a dedicated event celebrating and supporting women within the community.

April - June
Education, Health and Community Wellbeing
During this period, the Mandir hosted a number of initiatives aimed at supporting education, wellbeing and community safety. This included workshops for young people delivered in partnership with the Metropolitan Police, focusing on safety awareness.

A Women's Health & Empowerment event brought together over 100 attendees, providing access to information, support networks and community resources.

Environmental sustainability was promoted through a partnership with local authorities to host a bike market, encouraging recycling, active travel and affordable access to bicycles.

International Yoga Day was also marked with a large community participation event, supporting health and wellbeing across all age groups.

Charitable services, including food bank collections and homeless food distribution, continued consistently throughout this period.

July - September
Youth Development and Major Community Events
Summer activities focused on youth engagement and broader community outreach. Gujarati School students participated in educational assemblies and an Emergency Services Awareness Day, strengthening links with local services and enhancing practical knowledge.

A series of large-scale events were delivered during the summer, attracting visitors from across the UK and internationally. These included cultural programmes, educational activities and community gatherings, contributing to increased engagement and participation.

The Mandir also marked key institutional milestones, celebrating both the anniversary of the Kingsbury Mandir and significant historical milestones in London, bringing together the community to reflect on progress and shared achievements.

An annual Education Awards event recognised the academic success and achievements of young members of the community.

Monthly food bank collections and food distribution initiatives remained a core part of the Mandir's charitable outreach.

October - December
Festivals, Inclusion and Community Support
Autumn saw large-scale celebrations for Diwali and the Hindu New Year, with thousands of visitors attending the Mandir. These events provided an opportunity to engage the wider community and showcase cultural traditions.

Additional community activities included themed cooking classes promoting cultural heritage, as well as events specifically engaging women and families.

The Mandir also hosted its annual Ladies Netball Tournament, encouraging participation in sport and strengthening community bonds.

Charitable activities continued consistently, with ongoing food bank collections and food distribution programmes supporting vulnerable individuals and families throughout the winter period.

Ongoing Charitable Activities (Throughout the Year)
Food Distribution and Food Bank Collections
The Mandir sustained a regular programme of food distribution for the homeless alongside monthly food bank collections. These initiatives continued to play a vital role in supporting the local community during the ongoing cost-of-living challenges.

Community and Skills Development
Regular classes, workshops and activities-including cooking programmes, youth engagement and educational initiatives-were held throughout the year, supporting skills development, cultural learning and community cohesion.

Public benefit
In managing the charity, the Trustees have taken into account the Charity Commission's general guidance on public benefit and also its supplementary public guidance on the advancement of religion for the public benefit. The Trustees always ensure that the activities undertaken are in line with the charitable objectives and aims of the charity. The charity's principal aims are objectives of promoting the Swaminarayan Faith, cultural and social development, physical, mental, emotional and spiritual health and well-being, and charitable causes. These play an important part in the lives of a wide spectrum of individuals, helping to advance morals and ethics in the wider society.

OBJECTIVES AND ACTIVITIES

Grantmaking

As part of its activities, SSSSM London makes grants to organisations whose aim is to help advance the achievements and aims of the charity. The grants may be monetary or may, for example, be the provision of onsite facilities. In making any grants, the Trustees and Management Committee consider:

1. The number and amount of grants that can be supported having due regard to the charity's own expenditure requirements.
2. The grant is in accordance with the charitable purpose and objectives of the charity.
3. Grants are made to support the faith across the world, particularly in the UK and India.

Volunteers

SSSSM London has over 150 volunteers. The Trustees and Management Committee have set up an internal framework of departments to ensure various parts of the charity run smoothly. These departments include kitchen, security, audio/video, photography, communication, finance, Gujarati class and youth activities, cultural activities etc. Each member of the Management Committee provides a signed Fit and Proper declaration and they all, as well as all activity leads, undergo enhanced DBS checks.

The Trustees and Management Committee have put in place internal controls to ensure effective risk mitigation. At the start of each financial year budgets are agreed and these are tracked on at least a quarterly basis at Management Committee meetings. Major risks, such a significant drop in donations or investment income, are considered by the Management Committee when agreeing annual budgets and the probability associated with each risk and actions needed to mitigate are reviewed on an ongoing basis. Income and expenditure are reviewed at least quarterly. Internal approval processes are in place where volunteers, department leads and individual Executive Committee representatives for departments have sign off limits on expenditure. Any expenditure over these and any significant costs, such as for special projects or events require the approval of the full Management Committee.

The Charity has various sources of income but is primarily reliant on donations from members and visitors. The key risk is the ability to continue to receive donations. The Management Committee considers this to be a low risk as its donors are numerous and continue to be very supportive. The charity expenditure is lower than its income (the charity has no debt) and should donations fall, expenditure can be reduced quickly to manage this risk. The Charity is fortunate to have an alternative source of income from the office rentals in Abji Bapashree House and food sales through Sneh Enterprises Ltd., which over the years has helped in meeting expenditure and furtherance of the charity objectives. The Charity has sufficient reserves as a buffer against any short to medium term reduction.

FINANCIAL REVIEW

Principal funding sources

Apart from the income generated by Donations, the principal funding sources for the Charity are currently by way of Darshan, Aarti, Thar, Diwali and Ankot.

Charity's funds are being used in the short term for the running of the Temple activities, together with improving the facilities of the Temple, hence assisting in the furtherance of the Charity and supporting its key objectives.

Transactions and Financial Position

The financial statements are set out on pages 10 to 26. The financial statements 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. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Consolidated Financial Activities show net income for the year of £1,605,717 (2024: £109,269) the total reserves at the year end stand at £27,716,577 (2024: £26,110,860).

FINANCIAL REVIEW

Reserves policy

The Trustees and Management Committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('free reserves') held by the charity should be between 9 to 12 months of the resources expended, this equates to approximately £250,000 in general funds: At this level, the Trustees and Management Committee feel that they would be able to continue current activities of the charity.

Based on the future plans as detailed below, the Trustees and Management committee feel that there are sufficient funds available to meet the anticipated activities in the coming year.

In order to reduce the risk of over expenditure, procedures for authorisation of all transactions and projects exist. To further mitigate the risks, the Trustees and Management Committee will carry out periodic reviews of the progress of the objectives stated.

FUTURE PLANS

The Trustees are looking forward to further enhancing the social, spiritual and religious aspects of the Charitable Organisation. This will enable members and attendees to continue to strive on the platform established to date.

The Trustees consider it of paramount importance to ensure that cash flow is managed to enable the day-to-day activities of the Mandir to continue without any risk of curtailment. To this extent, the Charitable Organisation has acquired land in Jubilee Close, which is adjacent to the Temple Complex. The Trustees continue to explore options to secure additional income to further enhance the objects of the Charitable Organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The UK registered charity, Maninagar Shree Swaminarayan Gadi Sansthan - Shree Swaminarayan Sidhant Sajivan Mandal London, one of the UK centres of Maninagar Shree Swaminarayan Gadi Sansthan, the worldwide centre for spiritual, cultural and social welfare. Further information about the worldwide Organisation is found on www.SwaminarayanGadi.com.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

Principal address

Shree Swaminarayan Mandir
Shree Muktajeevan Swamibapa Complex
Kingsbury Road
Kingsbury
London
NW9 8AQ

Trustees

Mr Ashok Velji Patel - President
Mr Mahesh Premji Varsani - Secretary
Mr Laxmidas Premji Dabasia – Treasurer
Mr Naran Harji Pindoria
Mr Narendra Mavji Varsani
Mr Dinesh Parbat Bhudia
Mr Praful Premji Patel
Mr Narhari Parbat Khimani
Mr Jayesh Vishram Ratna
Mr Kashyap Devji Varsani
Mr Amit Ravindra Vekaria
Mr Kausik Govind Varsani
Mr Paras Vasant Khimani

Auditors
KHI Albury Limited
Statutory Auditor
2nd Floor, One Hobbs House,
Harrovian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Bankers
National Westminster Bank Plc
5 Central Circus
Hendon
London
NW4 3LA

State Bank of India
630-632, Finchley Road
Golders Green
London
NW11 7RR

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

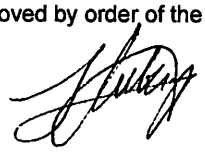
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 04 October 2026 and signed on its behalf by:



Mr Laxmidas Premji Dabasia - Trustee

Opinion
We have audited the financial statements of Shree Swaminarayan Sidhant Sajivan Mandal (London) (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity's ability 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- 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 which 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 charity's ability 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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identified applicable laws and regulations through discussions with management, commercial knowledge, and sector experience.
- Obtained an understanding of the legal and regulatory frameworks, including Charities Act 2011, Charity SORP, and UK financial reporting standards issued by the Financial Reporting Council, as well as those impacting financial statement amounts, disclosures, health and safety, employee matters, and bribery and corruption.
- Assessed compliance by making inquiries, inspecting correspondence, and maintaining vigilance for non-compliance.
- Communicated identified laws and regulations within the audit team and remained alert to instances of non-compliance.
- Assessed the susceptibility of financial statements to material misstatement, including fraud, by inquiring about fraud susceptibility, knowledge of actual/suspected/alleged fraud, and evaluating internal controls.
- Addressed the risk of fraud and management bias through analytical procedures, testing journal entries, assessing accounting estimates for potential bias, and investigating significant/unusual transactions.
- Designed procedures to address the risk of irregularities and non-compliance, including verifying financial statement disclosures, reading governance meeting minutes, inquiring about litigation/claims, and reviewing correspondence with relevant authorities.
- Inquired about known instances or suspicions of non-compliance with laws and regulations.
- Recognised limitations in detecting non-compliance unrelated to financial statements and higher risk in detecting fraud due to deliberate concealment or collusion.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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.

KHI Albury Limited
Statutory Auditor
2nd Floor, One Hobbs House,
Harrovian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Date: 04 October 2026

Kiran Patel BA BFP FCA (Senior Statutory Auditor)

SHREE SWAMINARAYAN SIDHANT SAJIVAN MANDAL (LONDON)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**1,772,973**	**30,585**	**1,803,558**	1,974,938
Other trading activities	3	**188,278**	**-**	**188,278**	166,882
Investment income	4	**319,926**	**-**	**319,926**	263,162
Total		**2,281,177**	**30,585**	**2,311,762**	2,404,982
EXPENDITURE ON					
Raising funds	5	**175,510**	**-**	**175,510**	168,974
Charitable activities	6				
Management & administration		**483,359**	**41,012**	**524,371**	618,095
Finance costs		**6,164**	**-**	**6,164**	8,524
Donations		**-**	**-**	**-**	1,500,120
Transfers to Restricted Funds	13	**30,050**	**(30,050)**	**-**	-
Total		**695,083**	**10,962**	**706,045**	2,295,713
NET INCOME		**1,586,094**	**19,623**	**1,605,717**	109,269
RECONCILIATION OF FUNDS					
Total funds brought forward		**2,933,524**	**23,177,336**	**26,110,860**	26,001,591
TOTAL FUNDS CARRIED FORWARD		**4,519,618**	**23,196,959**	**27,716,577**	26,110,860

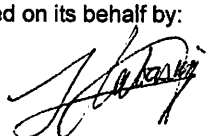
The notes form part of these financial statements

SHREE SWAMINARAYAN SIDHANT SAJIVAN MANDAL (LONDON)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	**223,486**	**23,161,263**	**23,384,749**	23,344,498
CURRENT ASSETS					
Stocks	17	**2,631**	**-**	**2,631**	1,644
Debtors	18	**94,106**	**-**	**94,106**	27,667
Cash at bank and in hand		**4,238,732**	**60,697**	**4,299,429**	2,806,910
		4,335,469	**60,697**	**4,396,166**	2,836,221
CREDITORS					
Amounts falling due within one year	20	**(39,338)**	**-**	**(39,338)**	(34,859)
NET CURRENT ASSETS		**4,296,131**	**60,697**	**4,356,828**	2,801,362
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,519,617**	**23,221,960**	**27,741,577**	26,145,860
CREDITORS					
Amounts falling due after more than one year	22	**-**	**(25,000)**	**(25,000)**	(35,000)
NET ASSETS		**4,519,617**	**23,196,960**	**27,716,577**	26,110,860
FUNDS	24				
Unrestricted funds				**4,519,617**	2,933,524
Restricted funds				**23,196,960**	23,177,336
TOTAL FUNDS				**27,716,577**	26,110,860

The financial statements were approved by the Board of Trustees and authorised for issue on 04 October 2026 and were signed on its behalf by:



Mr Laxmidas Premji Dabasia - Trustee

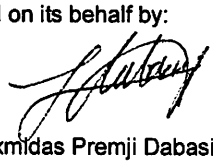
The notes form part of these financial statements

SHREE SWAMINARAYAN SIDHANT SAJIVAN MANDAL (LONDON)

PARENT ENTITY STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	15	**206,825**	**21,872,257**	**22,079,082**	22,033,550
Investments	16	**-**	**204**	**204**	204
		206,825	**21,872,461**	**22,079,286**	22,033,754
CURRENT ASSETS					
Debtors	19	**237,539**	**1,142,888**	**1,380,427**	1,324,921
Cash at bank and in hand		**4,229,181**	**60,697**	**4,289,878**	2,793,986
		4,466,720	**1,203,585**	**5,670,305**	4,118,907
CREDITORS					
Amounts falling due within one year	21	**(12,753)**	**-**	**(12,753)**	(11,541)
NET CURRENT ASSETS		**4,453,967**	**1,203,585**	**5,657,552**	4,107,366
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,660,792**	**23,076,046**	**27,736,838**	26,141,120
CREDITORS					
Amounts falling due after more than one year	23	**-**	**(25,000)**	**(25,000)**	(35,000)
NET ASSETS		**4,660,792**	**23,051,046**	**27,711,838**	26,106,120
FUNDS	25				
Unrestricted funds				**4,660,792**	3,074,697
Restricted funds				**23,051,046**	23,031,423
TOTAL FUNDS				**27,711,838**	26,106,120

The financial statements were approved by the Board of Trustees and authorised for issue on 04 October 2026 and were signed on its behalf by:



Mr Laxmidas Premji Dabasia - Trustee

The notes form part of these financial statements

SHREE SWAMINARAYAN SIDHANT SAJIVAN MANDAL (LONDON)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**1,444,064**	95,581
Net cash used in operating activities		**1,444,064**	95,581
Cash flows from investing activities			
Purchase of tangible fixed assets		**(62,991)**	(184,936)
Interest received		**111,446**	52,786
Net cash used in investing activities		**48,455**	(132,150)
Change in cash and cash equivalents in the reporting period		**1,492,519**	(36,569)
Cash and cash equivalents at the beginning of the reporting period		**2,806,910**	2,843,479
Cash and cash equivalents at the end of the reporting period		**4,299,429**	2,806,910

The notes form part of these financial statements

NOTES TO THE CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**1,605,717**	109,269
Adjustments for:		
Depreciation charges	**22,741**	22,795
Interest received	**(111,446)**	(52,786)
Increase in stocks	**(987)**	(440)
(Increase)/Decrease in debtors	**(66,439)**	12,634
(Decrease)/Increase in creditors	**(5,522)**	4,109
Net cash provided by/(used in) operations	**1,444,064**	95,581

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25 £	Cash flow £	At 31/12/25 £
Net cash			
Cash at bank and in hand	**2,806,910**	**1,492,519**	**4,299,429**
	2,806,910	**1,492,519**	**4,299,429**
Total	**2,806,910**	**1,492,519**	**4,299,429**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the consolidated financial statements
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 financial statements have been prepared under the historical cost convention.

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

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 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery	- at varying rates on cost
Fixtures and fittings	- at varying rates on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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 AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	1,522,340	5,835	1,528,175	1,695,520
Gift aid	250,633	-	250,633	276,418
Grants Received	-	24,750	24,750	3,000
	1,772,973	30,585	1,803,558	1,974,938

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Shop income	188,278	-	188,278	166,882

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Net subsidiary income	208,480	-	208,480	210,376
Deposit account interest	111,446	-	111,446	52,786
	319,926	-	319,926	263,162

5. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Opening stock	1,644	-	1,644	1,204
Purchases	55,776	-	55,776	49,643
Closing stock	(2,631)	-	(2,631)	(1,644)
Support costs	120,721	-	120,721	119,771
	175,510	-	175,510	168,974

6. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Management & administration	**13,422**	**510,949**	**524,371**
Finance costs	**-**	**6,164**	**6,164**
	13,422	**517,113**	**530,535**

7. GRANTS PAYABLE

	2025	2024
	£	£
Management & administration	**13,422**	51,818
Donations	**-**	1,500,120
	13,422	1,551,938

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Donations to third parties	**-**	1,500,120

8. SUPPORT COSTS

	Finance	Management & Administration	Governance costs	Totals
	£	£	£	£
Other trading activities	**-**	**120,721**	**-**	**120,721**
Management & administration	**-**	**499,849**	**11,100**	**510,949**
Finance costs	**6,164**	**-**	**-**	**6,164**
	6,164	**620,570**	**11,100**	**637,834**

9. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**11,100**	10,200

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	128,121	109,062
Social security costs	6,782	3,067
	134,903	112,129

The average monthly number of employees during the year was as follows:

	2025	2024
Priest	2	2
Other Staff	5	5
	7	7

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,941,252	33,686	1,974,938
Other trading activities	166,882	-	166,882
Investment income	263,162	-	263,162
Total	2,371,296	33,686	2,404,982
EXPENDITURE ON			
Raising funds	168,974	-	168,974
Charitable activities			
Management & administration	574,579	43,516	618,095
Finance costs	8,524	-	8,524
Donations	1,500,120	-	1,500,120
Transfers to Restricted Funds	(1,142,505)	1,142,505	-
Total	1,109,692	1,186,021	2,295,713
NET INCOME/(EXPENDITURE)	1,261,604	(1,152,335)	109,269

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,671,920	24,329,671	26,001,591
TOTAL FUNDS CARRIED FORWARD	2,933,524	23,177,336	26,110,860

13. TRANSFER AND RECLASSIFICATION OF FUNDS

In 2004, certain members of the charity provided loans to support the acquisition and development of the charity's temple premises. These amounts were initially treated as restricted funds, reflecting the specific purpose for which they were provided and the conditions attached to the loans.

In 2017, the majority of these loans were formally converted into donations following written instructions from the original lenders. The correspondence confirmed that the loans were to be waived and that the funds should continue to be applied towards a specified charitable purpose. Accordingly, the balances continued to be recognised as restricted funds in accordance with the donors' instructions.

During the year ended 31 December 2024, the original donors provided further written confirmation that the remaining balance of these funds could be used at the discretion of the trustees for any of the charity's charitable purposes. Copies of the relevant correspondence have been retained by the charity.

Following these updated donor instructions, and in accordance with paragraph 2.26 of the Charities SORP (FRS 102), together with guidance received from the Charity Commission confirming that restricted funds may be reclassified where the original donor restriction no longer applies, the trustees reclassified the funds from restricted to unrestricted reserves during the year ended 31 December 2024.

Accordingly, £1,217,727 previously reported within restricted funds was transferred to unrestricted funds in the Statement of Financial Activities for the year ended 31 December 2024. This represented an accounting reclassification following the removal of the donor-imposed restriction and did not involve any movement of cash or other assets.

The trustees confirm that the reclassification was undertaken in accordance with the Charities SORP (FRS 102), applicable accounting standards and Charity Commission guidance, and that all supporting documentation has been retained.

14. CONSOLIDATED TANGIBLE FIXED ASSETS

	Freehold property £	Plant & machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2025	**23,131,212**	**147,692**	**221,306**	**23,500,210**
Additions	**30,051**	**-**	**32,940**	**62,991**
At 31 December 2025	**23,161,263**	**147,692**	**254,246**	**23,563,201**
DEPRECIATION				
At 1 January 2025	**-**	**95,607**	**60,105**	**155,712**
Charge for year	**-**	**7,384**	**15,356**	**22,740**
At 31 December 2025	**-**	**102,991**	**75,461**	**178,452**
NET BOOK VALUE				
At 31 December 2025	**23,161,263**	**44,701**	**178,785**	**23,384,749**
At 31 December 2024	23,131,212	52,085	161,201	23,344,498

15. PARENT ENTITY TANGIBLE FIXED ASSETS

	Freehold property £	Plant & machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2025	**21,842,207**	**147,692**	**177,673**	**22,167,572**
Additions	**30,050**	**-**	**32,940**	**62,990**
At 31 December 2025	**21,872,257**	**147,692**	**210,613**	**22,230,562**
DEPRECIATION				
At 1 January 2025	**-**	**95,607**	**38,415**	**134,022**
Charge for year	**-**	**7,384**	**10,074**	**17,458**
At 31 December 2025	**-**	**102,991**	**48,489**	**151,480**
NET BOOK VALUE				
At 31 December 2025	**21,872,257**	**44,701**	**162,124**	**22,079,082**
At 31 December 2024	21,842,207	52,085	139,258	22,033,550

16. PARENT ENTITY FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2025 and 31 December 2025	**204**
NET BOOK VALUE	
At 31 December 2025	**204**
At 31 December 2024	204

There were no investment assets outside the UK.

17. CONSOLIDATED STOCKS

	2025 £	2024 £
Stocks	**2,631**	1,644

18. CONSOLIDATED DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**7,400**	4,310
Prepayments and accrued income	**86,706**	23,357
	94,106	27,667

19. PARENT ENTITY DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**1,293,721**	1,301,564
Prepayments and accrued income	**86,706**	23,357
	1,380,427	1,324,921

20. CONSOLIDATED CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	**16,120**	17,170
Social security and other taxes	**3,126**	2,162
VAT	**6,262**	2,597
Accrued expenses	**13,830**	12,930
	39,338	34,859

21. PARENT ENTITY CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	1,653	1,341
Accrued expenses	11,100	10,200
	12,753	11,541

22. CONSOLIDATED CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	25,000	35,000

23. PARENT ENTITY CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	25,000	35,000

24. CONSOLIDATED MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	2,933,524	1,586,093	4,519,617
Restricted funds			
Fixed Assets	23,096,212	40,051	23,136,263
Bank balances	81,124	(20,427)	60,697
	23,177,336	19,624	23,196,960
TOTAL FUNDS	26,110,860	1,605,717	27,716,577

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,281,177	(695,084)	1,586,093
Restricted funds			
Restricted Donations	30,585	(30,585)	-
Fixed Assets	-	40,051	40,051
Bank balances	-	(20,427)	(20,427)
	30,585	(10,961)	19,624
TOTAL FUNDS	2,311,762	(706,045)	1,605,717

24. CONSOLIDATED MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	1,671,920	1,261,604	2,933,524
Restricted funds			
Fixed Assets	23,001,843	94,369	23,096,212
Bank balances	1,327,828	(1,246,704)	81,124
	24,329,671	(1,152,335)	23,177,336
TOTAL FUNDS	26,001,591	109,269	26,110,860

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,371,296	(1,109,692)	1,261,604
Restricted funds			
Restricted Donations	33,686	(33,686)	-
Fixed Assets	-	94,369	94,369
Bank balances	-	(1,246,704)	(1,246,704)
	33,686	(1,186,021)	(1,152,335)
TOTAL FUNDS	2,404,982	(2,295,713)	109,269

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	1,671,920	2,847,697	4,519,617
Restricted funds			
Fixed Assets	23,001,843	134,420	23,136,263
Bank balances	1,327,828	(1,267,131)	60,697
	24,329,671	(1,132,711)	23,196,960
TOTAL FUNDS	26,001,591	1,714,986	27,716,577

24. CONSOLIDATED MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,652,473	(1,804,776)	2,847,697
Restricted funds			
Restricted Donations	64,271	(64,271)	-
Fixed Assets	-	134,420	134,420
Bank balances	-	(1,267,131)	(1,267,131)
	64,271	(1,196,982)	(1,132,711)
TOTAL FUNDS	4,716,744	(3,001,758)	1,714,986

25. PARENT ENTITY MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	**3,074,697**	**1,586,095**	**4,660,792**
Restricted funds			
Fixed Assets	**22,950,299**	**40,050**	**22,990,349**
Bank balances	**81,124**	**(20,427)**	**60,697**
	23,031,423	**19,623**	**23,051,046**
TOTAL FUNDS	**26,106,120**	**1,605,718**	**27,711,838**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,089,577**	**(503,482)**	**1,586,095**
Restricted funds			
Restricted Donations	**30,585**	**(30,585)**	**-**
Fixed Assets	**-**	**40,050**	**40,050**
Bank balances	**-**	**(20,427)**	**(20,427)**
	30,585	**(10,962)**	**19,623**
TOTAL FUNDS	**2,120,162**	**(514,444)**	**1,605,718**

25. PARENT ENTITY MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	1,877,072	1,197,625	3,074,697
Restricted funds			
Fixed Assets	22,855,929	94,370	22,950,299
Bank balances	1,263,851	(1,182,727)	81,124
	24,119,780	(1,088,357)	23,031,423
TOTAL FUNDS	25,996,852	109,268	26,106,120

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,193,155	(995,530)	1,197,625
Restricted funds			
Restricted Donations	33,686	(33,686)	-
Fixed Assets	-	94,370	94,370
Bank balances	-	(1,182,727)	(1,182,727)
	33,686	(1,122,043)	(1,088,357)
TOTAL FUNDS	2,226,841	(2,117,573)	109,268

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	1,877,072	2,783,720	4,660,792
Restricted funds			
Fixed Assets	22,855,929	134,420	22,990,349
Bank balances	1,263,851	(1,203,154)	60,697
	24,119,780	(1,068,734)	23,051,046
TOTAL FUNDS	25,996,852	1,714,986	27,711,838

25. PARENT ENTITY MOVEMENT IN FUNDS - CONTINUED

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,282,732	(1,499,012)	2,783,720
Restricted funds			
Restricted Donations	64,271	(64,271)	-
Fixed Assets	-	134,420	134,420
Bank balances	-	(1,203,154)	(1,203,154)
	64,271	(1,133,005)	(1,068,734)
TOTAL FUNDS	4,347,003	(2,632,017)	1,714,986

26. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

27. SUBSIDIARY UNDERTAKINGS

The charitable entity has four wholly owned subsidiary undertakings registered in England and Wales:

Name	Number	Registered Address	Activity	Holding
Shree Hari Construction Limited "SHCL"	05624453	Shree Muktajeevan Swamibapa Complex, 211 Kingsbury Road, London, England, NW9 8AQ	Construction of commercial buildings	100%
Abji Bapashree House Limited "ABHL"	09710792	Shree Muktajeevan Swamibapa Complex, 211 Kingsbury Road, London, England, NW9 8AQ	Property management	100%
Dhanya House Limited "DHL"	10240442	Shree Muktajeevan Swamibapa Complex, 211 Kingsbury Road, London, England, NW9 8AQ	Property management	100%
Sneh Enterprises Limited "SEL"	11281339	Shree Muktajeevan Swamibapa Complex, 211 Kingsbury Road, London, England, NW9 8AQ	Event Catering Activities and other food services	100%

Subsidiary	Assets £	Liabilities £	Net Funds £	Turnover £	Expenditure £	Profit/(Loss) £
SHCL	4,741	-	4,741	-	-	-
ABHL	18,502	18,402	100	208,480	208,480	-
DHL	1,290,014	1,289,914	100	-	-	-
SEL	20,825	20,822	3	188,278	188,278	-