

REGISTERED CHARITY NUMBER: 503029

Report of the Trustees and
Audited Financial Statements for the Year Ended 5 April 2025
for
SANT NIRANKARI MANDAL (UK)

Thapers Limited
Chartered Accountants
Harpal House
14 Holyhead Road
Handsworth
Birmingham
West Midlands
B21 0LT

SANT NIRANKARI MANDAL (UK)

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FOR THE YEAR ENDED 5 APRIL 2025

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SANT NIRANKARI MANDAL (UK)

Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 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

Objectives and activities

The objects of the Mission is to afford a genuine effort to unite mankind for the good of humanity and the promotion of responsible living in society having high regards for all religions and belief systems.

The aims of the Mission are:

- a. The advancement of religion in accordance with the teachings of the Mission
- b. To conduct any charitable purposes as decided by the Executive Body of the Mandal
- c. In furtherance of the aforesaid objects and not otherwise, to promote and spread the message of fraternity and universal brotherhood among all human being irrespective of their colour, creed, caste, race, religion or nationality based on the fatherhood of one Almighty God, and to conduct programs and meetings for informing the public about God and about the Mandal's function and purpose, which are to be achieved by means of:
 - c-i holding daily, weekly, monthly, quarterly, half yearly, and yearly meetings throughout the United Kingdom
 - c-ii Publishing and distributing the Mission's magazines, leaflets, bills, letters and other material without making charge in accordance with the responsibilities given to the volunteers of the Mission by the Executive Body.
 - c-iii Use of Internet and media facilities to publicise and inform the activities of the Mission locally, nationally and globally in accordance with the responsibilities given to volunteers of the Mission by the Executive Body.
- d. To organize and operate allied institutions for the benefit of the public in general and for the members of the Sant Nirankari Mission in particular.
- e. To administer funds of the Mandal, to co-ordinate the successful and efficient operation of the Mandal and of any units which form the part of the Mandal, and to manage assets vested in and belonging to the Mandal and its component units.
- f. To provide for the accommodation if needed for the missionaries of the organization from within the UK and abroad while they are carrying on the Mandal's work in the United Kingdom.
- g. To do all such other things as shall be necessary for the attainment of the aforesaid aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

With the direction and approval of Her Holiness Satguru Mata Sudiksha Ji Maharaj, several projects continue to be carried out for the wellbeing of members of the Mission and public at large.

" Sangat (Congregation) in English and other languages to increase awareness of the Mission's message of Unity in Diversity held in branches throughout the UK

" Spiritual, social, and cultural events that support peace and harmony in line with the Mission's philosophy, as well as cultural art and drama and sporting activities

" Promotion of interfaith networking and social cohesion.

" Social gatherings that include cooking, yoga, meditation, and diet advice.

" Adopt environmentally friendly changes, such as recycling facilities and LED lighting.

" Blood donation and Tree Plantation drives

" Support charitable activities such as cancer research or giving aid to victims of natural disasters and promoting humanitarian laws.

FINANCIAL REVIEW

Principal funding sources

The Mandal is reliant on voluntary donations from members. The budgetary control, approval systems, internal audits and regular oversee by the executives in charge of their specific areas ensures the well managements of the Charity's funds.

Reserves policy

All funds are "unrestricted funds" and there is no specific level of expenditure earmarked and held in reserves for the present or in the future. The trustees' decision to acquire a land or building is dependent on the needs and requirements of the congregations and funds available.

SANT NIRANKARI MANDAL (UK)

Report of the Trustees **FOR THE YEAR ENDED 5 APRIL 2025**

FUTURE PLANS

Satguru is mindful of the potential devastation currently being caused in the name of religion all over the world. No country appears to have escaped from such intolerance and conflicts. With this in mind Her Holiness has been traveling extensively in these troubled times to promote peace, human unity, fraternity, tolerance and the concept "unity in diversity".

To encourage harmony and peaceful coexistence among people of all religions and varied beliefs, the Executive Body and all branches in the UK shall continue to arrange regular meetings at the local level with other faiths incorporating members at the grassroots level.

With the increasing membership, the Executive Body will investigate increasing seating capacity in all Bhawans (places of worship) in the United Kingdom where practical and purchase or modify the buildings as necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

"The Sant Nirankari Mandal U.K." also known as Sant Nirankari Mission and sometimes referred to as SNM UK or simply as Mandal or Mission and often described, as the Universal Brotherhood was constituted under a trust deed dated 3rd February 1974 and is a registered charity, number 503029.

The Supreme Head and the Spiritual Guide of the Mission/Mandal is Her Holiness Satguru Mata Sudiksha Ji Maharaj hereinafter referred to as "Satguru".

SUPREMACY OF SATGURU

The Satguru shall be the supreme entity, possessing absolute authority and control over all matters connected with or related to the Mandal/Mission, the Executive Committee (also referred to as the Executive Body of the Sant Nirankari Mandal UK), and Mandal's component units in any form whatsoever including the power to reconstitute, expand, reduce the number of members of the Executive Body or the component units, but it is understood that the Sant Nirankari Mandal, U.K. shall have absolute control over the assets of the organisation in the United Kingdom.

EXECUTIVE BODY:-

The Sant Nirankari Mandal shall have its Executive Body comprising of members selected and nominated by the Satguru from time to time.

The number of Members in the Executive Body was five, at the Year Ending 5 April 2025.

One Member resigned on 24 August 2025 leaving the number of Executive Members as four at the date of signing of this Report.

The numbers of Members can be altered as and when needed by the Mandal in accordance with the Supremacy of Satguru mentioned above.

No person who is not a Member of the Mission can be nominated as a member of the Executive Body.

The Member of the Executive Body shall remain in office at the sole discretion of the Satguru.

Any Member of the Executive Body may resign or be removed by the Satguru on grounds of misconduct, unsatisfactory work or any other grounds and Satguru may nominate any other member to fill the vacancy.

Policies and procedures for the induction and training of trustees

Since the Sant Nirankari Mandal (UK) is wholly and solely a charitable movement, all services rendered, and donations given are on a voluntary basis.

The Mission's procedures in relation to induction, training and continuity of trustees is reviewed as necessary by the executive body to ensure compliance with UK laws.

Appointment of trustees will remain from within members of the Mandal and Executive body, with the overriding decision resting with Her Holiness.

Risk management

The charity trustees and executive committee have considered the major risks to which it is exposed and have reviewed those risks and established systems and procedures to manage those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charly number

503029

SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2025

Principal address

Sant Nirankari Satsang Bhawan
Great Western Street
Wednesbury
West Midlands
WS10 7LL

Trustees

Trustee's and Executive Committee:

Mr. Sukhjinder Singh
President, Chair and Trustee

Mr. Harbhinder Singh Bhatia (resigned on 24th August 2025)
General Secretary and Trustee

Mr. Bhupindra Singh Anand (appointed as trustee on 05th September 2025)
Publication, Internet and Media

Mr. Gurpreet Singh Bhatia
Social and Welfare

Mr. Balwant Singh
Executive Member

Auditors

Thapers Limited
Chartered Accountants
Harpal House
14 Holyhead Road
Handsworth
Birmingham
West Midlands
B21 0LT

Solicitors

Harbans Singh & Co
17 Church Street
Oldbury
West Midlands
B69 3AD

SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Natwest Bank Plc
34 High Street,
Smethwick,
Warley, West Midlands
B66 1DU

Punjab National Bank
(International) Limited
290 Soho Road
Birmingham
B21 9LZ

State Bank of India
118 Soho Road
Handsworth
Birmingham
B21 9DP

Bank of India
182 Soho Road
Handsworth
Birmingham
B21 9LP

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.

SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2025

Approved by order of the board of trustees on 26 January 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B Singh', with a long horizontal stroke extending to the right.

Mr Bhupinder Singh Anand - Trustee

Report of the Independent Auditors to the Trustees of
Sant Nirankari Mandal (UK)

Opinion

We have audited the financial statements of Sant Nirankari Mandal (UK) (the 'charity') for the year ended 5 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 5 April 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.

Report of the Independent Auditors to the Trustees of
Sant Nirankari Mandal (UK)

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.

Report of the Independent Auditors to the Trustees of
Sant Nirankari Mandal (UK)

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:

Extent to which the audit was considered capable of detecting irregularities, including fraud

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.

We considered the nature of the charitable organization and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable organization ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organization for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

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.

Report of the Independent Auditors to the Trustees of
Sant Nirankari Mandal (UK)

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.



Thapers Limited
Chartered Accountants
Harpal House
14 Holyhead Road
Handsworth
Birmingham
West Midlands
B21 0LF

26 January 2026

SANT NIRANKARI MANDAL (UK)

Statement of Financial Activities
FOR THE YEAR ENDED 5 APRIL 2025

		5/4/25 Unrestricted funds £	5/4/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	884,793	850,969
Other trading activities	3	1,161	8,584
Investment income	4	261,317	180,364
Other income		692,789	-
Total		1,840,060	1,039,917
EXPENDITURE ON			
Charitable activities	5	615,805	539,132
Charitable activities			
NET INCOME		1,224,255	500,785
RECONCILIATION OF FUNDS			
Total funds brought forward		11,446,350	10,945,565
TOTAL FUNDS CARRIED FORWARD		12,670,605	11,446,350

The notes form part of these financial statements


SANT NIRANKARI MANDAL (UK)

Balance Sheet
5 APRIL 2025

	Notes	5/4/25 Unrestricted funds £	5/4/24 Total funds £
FIXED ASSETS			
Tangible assets	10	5,971,573	5,369,522
CURRENT ASSETS			
Stocks	11	1,000	1,000
Debtors	12	150,826	155,823
Cash at bank and in hand		6,550,866	5,923,665
		<u>6,702,692</u>	<u>6,080,488</u>
CREDITORS			
Amounts falling due within one year	13	(3,660)	(3,660)
NET CURRENT ASSETS		<u>6,699,032</u>	<u>6,076,828</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,670,605</u>	<u>11,446,350</u>
NET ASSETS		<u>12,670,605</u>	<u>11,446,350</u>
FUNDS	14		
Unrestricted funds		<u>12,670,605</u>	<u>11,446,350</u>
TOTAL FUNDS		<u>12,670,605</u>	<u>11,446,350</u>

The financial statements were approved by the Board of Trustees the Board of Trustees and authorised for issue on 26 January 2026 and were signed on its behalf by:


Mr Sukhjinder Singh President - Trustee


Mr Bhupinder Singh Anand - Trustee

The notes form part of these financial statements

SANT NIRANKARI MANDAL (UK)

Cash Flow Statement
FOR THE YEAR ENDED 5 APRIL 2025

	Notes	5/4/25 £	5/4/24 £
Cash flows from operating activities			
Cash generated from operations	1	498,124	540,638
Net cash provided by operating activities		<u>498,124</u>	<u>540,638</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(871,606)	(235,509)
Sale of tangible fixed assets		739,366	-
Interest received		261,317	180,364
Net cash provided by/(used in) investing activities		<u>129,077</u>	<u>(55,145)</u>
Change in cash and cash equivalents in the reporting period		<u>627,201</u>	<u>485,493</u>
Cash and cash equivalents at the beginning of the reporting period		<u>5,923,665</u>	<u>5,438,172</u>
Cash and cash equivalents at the end of the reporting period		<u><u>6,550,866</u></u>	<u><u>5,923,665</u></u>

The notes form part of these financial statements

SANT NIRANKARI MANDAL (UK)

Notes to the Cash Flow Statement
FOR THE YEAR ENDED 5 APRIL 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	5/4/25	5/4/24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	1,224,255	500,785
Adjustments for:		
Depreciation charges	222,980	216,854
Profit on disposal of fixed assets	(692,789)	-
Interest received	(261,317)	(180,364)
rounding	(2)	-
Decrease in debtors	4,997	3,243
Increase in creditors	-	120
Net cash provided by operations	498,124	540,638

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.24	Cash flow	At 5.4.25
	£	£	£
Net cash			
Cash at bank and in hand	5,923,665	627,201	6,550,866
	5,923,665	627,201	6,550,866
Total	5,923,665	627,201	6,550,866

The notes form part of these financial statements

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the 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.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

SANT NIRANKARI MANDAL (UK)

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2025**

2. DONATIONS AND LEGACIES		5/4/25	5/4/24
		£	£
Donations		770,963	684,966
Gift aid		87,892	166,003
Donated services and facilities		25,938	-
		<u>884,793</u>	<u>850,969</u>
 3. OTHER TRADING ACTIVITIES		 5/4/25	 5/4/24
		£	£
Literature and magazine		1,161	8,584
		<u>1,161</u>	<u>8,584</u>
 4. INVESTMENT INCOME		 5/4/25	 5/4/24
		£	£
Interest receivable		261,317	180,364
		<u>261,317</u>	<u>180,364</u>
 5. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	
	Costs (see	costs (see	
	note 6)	note 7)	Totals
	£	£	£
Charitable activities	608,734	7,071	615,805
	<u>608,734</u>	<u>7,071</u>	<u>615,805</u>
 6. DIRECT COSTS OF CHARITABLE ACTIVITIES		 5/4/25	 5/4/24
		£	£
Motoring and travelling		29,685	5,424
Repairs and maintenance		12,152	11,936
Insurance		29,276	28,387
Light, heat and water		134,441	124,992
Telephone and fax		2,786	877
Postage, stationery & advert		2,301	441
Literature and magazines		746	691
Sundries		5,129	3,169
Marquees and portakabins		37,086	-
Coaches and rented vehicles		4,920	-
Catering, food and utensils		73,814	37,821
Broadcast and media		5,145	-
Conference facilities/ Expense		48,273	19,983
Donations - Macmillan		-	1,482
Loan write off		-	79,818
Depreciation		222,980	216,853
		<u>608,734</u>	<u>531,874</u>

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2025

7. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Charitable activities	<u>3,411</u>	<u>3,660</u>	<u>7,071</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	850,969
Other trading activities	8,584
Investment income	<u>180,364</u>
Total	<u>1,039,917</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>539,132</u>
NET INCOME	500,785
RECONCILIATION OF FUNDS	
Total funds brought forward	10,945,565
TOTAL FUNDS CARRIED FORWARD	<u><u>11,446,350</u></u>

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2025

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 6 April 2024	7,181,636	400,967	254,078	7,836,681
Additions	791,117	80,489	-	871,606
Disposals	(98,356)	-	-	(98,356)
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2025	7,874,397	481,456	254,078	8,609,931
DEPRECIATION				
At 6 April 2024	1,918,758	352,270	196,131	2,467,159
Charge for year	154,645	56,744	11,589	222,978
Eliminated on disposal	(51,779)	-	-	(51,779)
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2025	2,021,624	409,014	207,720	2,638,358
NET BOOK VALUE				
At 5 April 2025	<u>5,852,773</u>	<u>72,442</u>	<u>46,358</u>	<u>5,971,573</u>
At 5 April 2024	<u>5,262,878</u>	<u>48,697</u>	<u>57,947</u>	<u>5,369,522</u>

11. STOCKS

	5/4/25 £	5/4/24 £
Stocks	<u>1,000</u>	<u>1,000</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5/4/25 £	5/4/24 £
Other debtor Bank of India	37,552	39,221
Other debtor Punjab Bank	81,116	89,023
Branches	6,922	3,710
Prepayments	25,236	23,869
	<hr/>	<hr/>
	<u>150,826</u>	<u>155,823</u>

Other debtor Bank of India & Punjab National Bank are unrealised interest on fixed deposit accounts.

SANT NIRANKARI MANDAL (UK)**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2025**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		5/4/25	5/4/24
		£	£
Other creditors		<u>3,660</u>	<u>3,660</u>
14. MOVEMENT IN FUNDS			
	At 6.4.24	Net movement in funds	At 5.4.25
	£	£	£
Unrestricted funds			
General fund	11,446,350	1,224,255	12,670,605
TOTAL FUNDS	<u>11,446,350</u>	<u>1,224,255</u>	<u>12,670,605</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,840,060	(615,805)	1,224,255
TOTAL FUNDS	<u>1,840,060</u>	<u>(615,805)</u>	<u>1,224,255</u>

Comparatives for movement in funds

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
Unrestricted funds			
General fund	10,945,565	500,785	11,446,350
TOTAL FUNDS	<u>10,945,565</u>	<u>500,785</u>	<u>11,446,350</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,039,917	(539,132)	500,785
TOTAL FUNDS	<u>1,039,917</u>	<u>(539,132)</u>	<u>500,785</u>

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2025

14. MOVEMENT IN FUNDS - continued

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	10,945,565	1,725,040	12,670,605
TOTAL FUNDS	<u>10,945,565</u>	<u>1,725,040</u>	<u>12,670,605</u>

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	2,879,977	(1,154,937)	1,725,040
TOTAL FUNDS	<u>2,879,977</u>	<u>(1,154,937)</u>	<u>1,725,040</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

SANT NIRANKARI MANDAL (UK)

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 5 APRIL 2025

	5/4/25 £	5/4/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	770,963	684,966
Gift aid	87,892	166,003
Donated services and facilities	25,938	-
	<hr/>	<hr/>
	884,793	850,969
Other trading activities		
Literature and magazine	1,161	8,584
Investment income		
Interest receivable	261,317	180,364
Other income		
Gain on sale of tangible fixed assets	692,789	-
	<hr/>	<hr/>
Total incoming resources	1,840,060	1,039,917
EXPENDITURE		
Charitable activities		
Motoring and travelling	29,685	5,424
Repairs and maintenance	12,152	11,936
Insurance	29,276	28,387
Light, heat and water	134,441	124,992
Telephone and fax	2,786	877
Postage, stationery & advert	2,301	441
Literature and magazines	746	691
Sundries	5,129	3,169
Marquees and portakabins	37,086	-
Coaches and rented vehicles	4,920	-
Catering, food and utensils	73,814	37,821
Broadcast and media	5,145	-
Conference facilities/ Expense	48,273	19,983
Donations - Macmillan	-	1,482
Loan write off	-	79,818
Freehold property	154,645	138,823
Fixtures and fittings	56,745	62,321
Motor vehicles	11,590	15,709
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	608,734	531,874
Support costs		
Finance		
Bank charges	3,411	3,598

This page does not form part of the statutory financial statements

SANT NIRANKARI MANDAL (UK)

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 5 APRIL 2025

	5/4/25 £	5/4/24 £
Finance		
Governance costs		
Auditors' remuneration	3,660	3,660
Total resources expended	615,805	539,132
Net income	1,224,255	500,785

This page does not form part of the statutory financial statements