SHREE SWAMINARAYAN TEMPLE

Registered Charity No. 516531

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

Advice4accounts ltd
Unit a 101 Melton road,
Leicester – LE4 6PN
CPAA License No:-
05391323A

SHREE SWAMINARAYAN TEMPLE

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The following pages do not form part of the statutory accounts

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SHREE SWAMINARAYAN TEMPLE

LEGALANDADMINISTRATIVEINFORMATION

Trustees:	Yogeshkumar Patel Nathalal Chohan Ashok Patel Kunalkumar Patel
President:Vice President:	Yogeshkumar Patel Nathalal Chohan
Secretary: **JointSecretary:**	Kunalkumar Patel KiranbhaiVBhavsar
Treasurer: **JointTreasurer:**	Kunalkumar Patel
Kothari: **JointKothari:**	Vipulbhai Patel ShantilalNPatel
Principal Office	139-141LoughboroughRoad Leicester LE45LQ
Registered Number	516531
Principal Bankers	Barclays Bank plc Belgrave Road Branch POBox54,TownHallSquare Leicester LEI9AA BankofIndia 105-107 BelgraveRoad Leicester LE46AS
IndependentExaminers	Advice4accounts Ltd 101A Melton Road, Leicester: - LE4 6PN CPAALicenseNo: - 05391323A

SHREESWAMINARAYANTEMPLE

REPORTOFTHETRUSTEESFORTHEYEARENDED31DECEMBER2025

The trustees have pleasure in presenting their annual report along with the financial statements for the year ended 31 December2025. This report is prepared in accordance with the accounting policies set out on page 6 and comply with the Charity's Trust Deed and applicable law.

ObjectivesandActivitiesforthePublicBenefit

Theprincipalobjectofthe charityistoadvancetheHindureligioninaccordancewiththe teachingsoftheShree SwamiNarayanBhagwan.Tothisend,thecharityiscommittedtoenablingasmanyordinaryworshippersaspossibleto attendthe Templeandpractice their faith throughprayersandcelebrations.
TheTrusteesaremindfuloftheneedtomeetthePublicBenefitrequirementandhavebeenmadeawareofthe guidancegiventoTrusteesbytheCharityCommission.Theyconsiderthattheonusuponthemisdischargedby thepromotionoftheSwaminarayanandHinduReligion.Apartfromorganizingseveralfunctions,freemeals continuetobeservedtoallwhocongregateattheTemple.Thecharityisalwaysmindfuloftheoverridingtenets ofHinduism,thatofshowingrespectandtolerancetootherculturesandcultivatingmoralvalues.

Structure,GovernanceandManagement

ShreeSwaminarayanTempleisconstitutedUnderatrustdeeddated13April1985andisaregisteredcharity.
The accounts have been prepared to conform with the requirements of the governing documents, current statutory requirements and the requirements of Accounting and Reporting by Charities, together with the Statement. of Recommended Practice FRS 102.
The trustees in office during the year and at the date of this report are set out on page 1. Note, one of the trustees has now resigned and recruited to two new trustees (to fulfill the charity's maximum capacity of 4). Each trustee has taken responsibilityformonitoringour activitiesin specificoperationalareas, chairing subgroupsconsistingof volunteers.
The Trustees normally meet at least once in every four weeks and are responsible for the day-to-day management and administration of the Charity.

RiskPolicy

The major risks to which the Trust is exposed are reviewed regularly and systems updated to mitigate those risks. The Trusteesmaintain appropriateinternal controlsandprocedures,includingthoserelating to budgetaryand financialrisks and health and safety regulations.

AchievementandPerformance

Asinpreviousyears,theTrusteesmanagedtoassistotherSwaminarayanTemplesinIndiaandUKbyprovidingaidand have maintainedhealthy reserve funds in the UK for future use.
Duringtheyear,variousreligiousandculturalactivitieswereorganizedandwellattended,whichalso helped raise funds. The majority of the income is generated through organizing Hindu festivals and programs,namelyDiwali/HinduNewYear,AnnualAnniversary(Patotsov)celebrationsoftheTemple,andotherregularsponsored events by individuals holding prayer gatherings: such as Dhoon, Hanuman Chalisa, Bhajan/Kirtan and Katha. This was only possible with thevalued and ongoing support of our volunteers.

Future Financial Review

The Trustees are constantly striving to improve the worshipping and communal facilities within the temple, with safety and comfort in mind. During 2024, routine maintenance was carried out, and the front pillars were renovated to its original beauty.

Future plans are to improve and add accessto the back side of the property , updating the rear fire exist/staircase from the first floor to the back of the property safer and more accessible .There are also plans to integrate the rear staircase to the ground floor (main temple hall) so giving additional access to and from the first floor if required, but was delayed due to planning issues. This will be reviewed and considered in 2026.

SHREE SWAMINARAYAN TEMPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Voluntary help and gifts in kind

The trustees are once again very grateful to the dedicated volunteers who help by carrying out various duties during the religious activities in the year, and those based outside Leicestershire. As always, many volunteers give up their time to help, and we are greatly indebted to these volunteers for their commitment and support.

Plans for the Future

- maintain and improve available prayer and communal facilities
- establish relationships with local religious institutions.
- fulfill our statutory obligations of health and safety
- to participate in other charity work related to the Trust's objectives.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in accordance witl1 UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable 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 the year.
In preparing those financial statements, the trustees are required to:

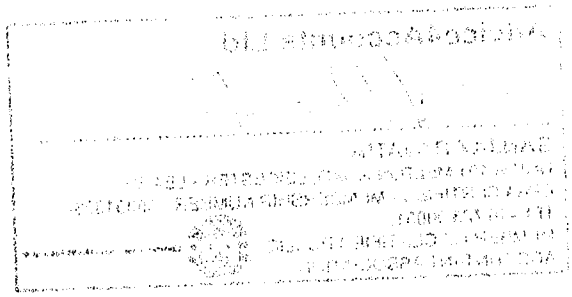
- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, tl1e Charity (Accounts and Reports) Regulations 2008 and tl1e provisions of the Trust Deed. They are also responsible for safeguarding tl1e assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and otl1er irregularities.

Approved by the trustees and signed on their behalf by:

Shree Yogeshkumar Patel

Dt. 14/10/26



SHREE SWAMINARAYAN TEMPLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE SWAMINARAYAN TEMPLE

I report on the accounts of the Trust for the year ended **31 December 2025**, which are set out on pages 4 to 6a.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts m1der section 145 oftl1e 2011 Act.
- follow the procedures laid down in the General Directions given by the Charity commission m1der section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's report

An independent examination does not involve gathering all tl1e evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whetl1er tl1e financial statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement below.

Independent Examiner's statement

I have completed my examination, and 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 tl1e 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements 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.

Mr Sanjay Ravatia
Advice4accounts Ltd
101 A Melton Road
Leicester – LE4 6PN
CPAA LIC NO –
05391323A

Dt :- 14/10/2026

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MEMBER OF CERTIFIED PUBLIC ACCOUNTANT ASSOCIATION
cpac Certified Public Accountants Association

CHARITY COMMISSION FOR ENGLAND AND WALES

Shree Swaminarayan Temple	516531

Receipts and payments accounts

CC16a

For the period from	01/01/2025	To	31/12/2025

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donation	30,027	-	-	30,027	40,814
Gift Aid	15,565	-	-	15,565	8,763
Charity income	40,200	-	-	40,200	50,138
Interest income	2,710	-	-	2,710	2,676
Rental income	18,695	-	-	18,695	19,165
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	107,197	-	-	107,197	121,556
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	107,197	-	-	107,197	121,556
A3 Payments					
Temple Running Expense	20,475	-	-	20,475	29,668
Donations	10,228	-	-	10,228	840
Raising funds	6,381	-	-	6,381	7,331
Charitable activities	5,313	-	-	5,313	4,200
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	42,397	-	-	42,397	42,039
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	42,397	-	-	42,397	42,039
Net of receipts/(payments)	64,800	-	-	64,800	79,517
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	64,800	-	-	64,800	79,517

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	**Cash in Bank**	**56,300**	-	-
		-	-	-
		-	-	-
	Total cash funds (agree balances with receipts and payments account(s))	**56,300** Agreement Error	- OK	- OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	**Loan to Temple**	**262,439**	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	**Investment**	**506117.47**	-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	**Freehold Property**	**661006.23**	-	-
	Furniture , Fixture & Other Assets	**87199**	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	**Accruals**	**8500**	-	
	Accruals interest	**36566**	-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Yogeshkumar Patel	14/10/26
	Nathalal Chohan	14/10/26
	Kunalkumar Patel	14/10/26