

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
SSSS Mandal Kum Kum UK**

KBMD Limited  
Chartered Certified Accountants  
Maple House  
382 Kenton Road  
Harrow  
Middlesex  
HA3 9DP

# **SSSS Mandal Kum Kum UK**

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# **SSSS Mandal Kum Kum UK**

## **Report of the Trustees for the year ended 31 December 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 aims**

- 1) The objects of the Charity ('the objects') are to advance the Faith of Lord Swaminarayan as perfectly explained by Shreejee Sankalpa Swarup Abji Bapa Shree, according to the tenets and practices established by Shreejee Sankalpa Sadguru Shree Muktajivan Swamibapa, ('the Founder') and continued on by the Founder of the Kum Kum Sanstha Sadguru Shree Anand Priyadasji Swami and as now led by Shastri Harikrishna Swaroop Dasji Swamishree, and those appointed by Shastri Harikrishna Swaroop Dasji Swamishree, or his successors, to be their spiritual leaders ('the Faith'), by all or any of the following means:
  - a. providing and maintaining one or more temples in the United Kingdom for worship; the due performance of the rites and ceremonies of the Faith by adherents of the Faith and education of adherent of the Faith and others in the tenets, practices, rites and ceremonies of the Faith.
  - b. providing and maintaining facilities ancillary to such temples including residential accommodation for one or more priests of the Faith.
  - c. providing and maintaining facilities as at the adjoining Kum Kum Community Centre premises.
- 2) To undertake the advancement of such other charitable purposes as the trustees shall from time to time determine.

The main source of receipt was donation from the members of the charity.

# SSSS Mandal Kum Kum UK

## Report of the Trustees for the year ended 31 December 2023

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### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The charity's activities during the year 2023 included the 10th Anniversary of the enlarged Temple facilities and the installation of the Deities.

The Highlights of the year 2023 events are as follows:

- a. Indian Republic Celebrations 26th January
- b. 'Saakotsaw' - food is prepared as was at Lord Swaminarayan's time at Loya, Gujarat, India in the early part of the 19th Century
- c. Shikshapatri Jayanti (Anniversary of the writing of the Shikshapatri)
- d. Lord Swaminarayan's Pragatyadin (Birthday)
- e. Installation Anniversary of the Temple's Idols (A 6day day festival over the 1st weekend in August 2023)
- f. Indian Independence Day Celebrations - 15th August
- g. Shree Muktajiwan Swamibapa's Pragatyadin (Birthday)
- h. Shree Abji Bapashree's Pragatyadin (Birthday)
- i. Indian New Year Day celebrations (Ankotsaw)

On top of the highlights mentioned above the following is also organised annually :

- a. Monthly Youth Activity Days
- b. Last Sunday of the month event - Raas and Mahaprasad

Additional Activities undertaken over the past year:

- a. A 'Charity Havan' during the Sunday of the 10th Anniversary 6day event where over £4,550.00 was raised for the Noah's Ark Childrens Hospice
- b. A 'Charity' midnight walk in aid of the North London Hospice where over £600.00 was raised
- c. Once a month Charity Donation: Food donation by the members of the Charity for the 'Colindale Foodbank' a Trussell Trust food bank. (A number of individuals, including children also go down to their local centre in Colindale to help in packaging the items out for distribution.)

### FINANCIAL REVIEW

#### Financial position

Summary of Accounts:

A. NatWest Bank - Business Current Account  
(1st January 2023 to 31st December 2023)

Opening Balance:-	£196,960.88
Paid in 2023:-	£44975.42
Paid out in 2023:-	(£21707.79)
Bank Reconciliation	
as at 31/12/2023:-	£220,228.51

B. Santander Bank- Business Savings Account  
(1st January 2023 to 31st December 2023)

Opening Balance as on 01/01/2023:-	£2,615.10
Interest on the credit Generated:-	£1.64
Bank Reconciliation	
as at 31/12/2023:-	£2,616.74

# **SSSS Mandal Kum Kum UK**

## **Report of the Trustees for the year ended 31 December 2023**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

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

#### **Charity constitution**

Constitution Adopted on 21st December 1996, as amended on 17th January 1997.

#### **Organisational structure**

The Charity is managed by the board of Trustees. The charity has two bodies affiliated under it's wings:

- (1) Muktajivan Youth Association - Responsible for:
  - a. Organising 'Events' for various Charities
  - b. Outings for the Temple - Including the annual pilgrimage to Lake Windermere, Lake District at the end of August. (The previous Religious Leader Shree Muktajivan Swamibapa's 'Ashes' were scattered there in August of 1980 as well the esteemed Sadguru Shree Anand Prya Dasji Swami;s ashes in 2021).
  - c. Youth activities throughout the year
  - d. Xmas party for the children for the wider community
- (2) Muktajivan Cricket Club;

A conduit for the young and old to partake in this sport. The MCC having been formed in 1969, has had a team in the Middlesex Premier Cricket League since it was re-formed in 1992. The league has five divisions and the matches take place on Sunday's during the summer months. The temple members make an effort to go down and support the team at the 'home' matches every other Sunday and some away matches too. The club has over the years also raised in excess of £70,000.00 for various charities through the organisation of a 3 team cricket tournament in the summer.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1060368

#### **Principal address**

Unit 9 & 10  
Honeypot Business Centre  
Parr Road  
Stanmore  
Middlesex  
HA7 1NL

#### **Trustees**

The Trustees are nominated at the Annual General Meeting on a five year cycle. The five-year period concluded in the year 2022 and below are the Trustees that have been until the year 2027.

Mr. Valji Kanji Varsani - Chairman  
Mr. Jadva Naran Hirani - Secretary  
Mr. Govind Hirji Hirani - Vice Chairman

# SSSS Mandal Kum Kum UK

## Report of the Trustees for the year ended 31 December 2023

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### REFERENCE AND ADMINISTRATIVE DETAILS

#### Independent Examiner

K.K.Patel B.Com (Hons), FCCA, ARA, MSWW  
KBMD Limited  
Chartered Certified Accountants  
Maple House  
382 Kenton Road  
Harrow  
Middlesex  
HA3 9DP

#### Bankers:

Nat West Plc  
Hendon Central Branch  
5 Central Circus  
London NW4 3HE

#### Santander

Prince Charles Drive  
Brent Cross Shopping Centre  
London NW4 3FR

Approved by order of the board of trustees on 28th May 2024 and signed on its behalf by:



Mr J N Hirani - Trustee

## Independent Examiner's Report to the Trustees of SSSS Mandal Kum Kum UK

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### Independent examiner's report to the trustees of SSSS Mandal Kum Kum UK

I report to the charity trustees on my examination of the accounts of SSSS Mandal Kum Kum UK (the Trust) for the year ended 31 December 2023.

### Responsibilities and basis of report

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

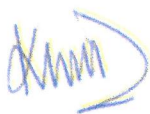
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



K.K.Patel B.Com (Hons), FCCA, ARA, MSWW

KBMD Limited  
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Maple House  
382 Kenton Road  
Harrow  
Middlesex  
HA3 9DP

Date: 28/05/2024

# SSSS Mandal Kum Kum UK

## Statement of Financial Activities for the year ended 31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		43,225	40,550
Investment income	2	752	400
<b>Total</b>		<b>43,977</b>	<b>40,950</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		43,561	51,282
<b>NET INCOME/(EXPENDITURE)</b>		<b>416</b>	<b>(10,332)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,200,922	1,211,254
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,201,338</b>	<b>1,200,922</b>

The notes form part of these financial statements

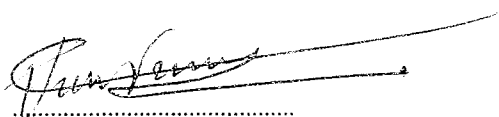


# SSSS Mandal Kum Kum UK

## Balance Sheet 31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	977,220	1,000,344
<b>CURRENT ASSETS</b>			
Debtors	6	2,730	2,388
Cash at bank		222,846	199,576
		<u>225,576</u>	<u>201,964</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,458)	(1,386)
<b>NET CURRENT ASSETS</b>		<u>224,118</u>	<u>200,578</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,201,338</u>	<u>1,200,922</u>
<b>NET ASSETS</b>		<u>1,201,338</u>	<u>1,200,922</u>
<b>FUNDS</b>	8		
Unrestricted funds		1,201,338	1,200,922
<b>TOTAL FUNDS</b>		<u>1,201,338</u>	<u>1,200,922</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/03/2024 and were signed on its behalf by:



Mr V K Varsani - Trustee

The notes form part of these financial statements

# **SSSS Mandal Kum Kum UK**

## **Notes to the Financial Statements for the year ended 31 December 2023**

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### **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 when paid 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

#### **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.

#### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# SSSS Mandal Kum Kum UK

## Notes to the Financial Statements - continued for the year ended 31 December 2023

### 2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Hall hire	750	400
Deposit account interest	2	-
	<u>752</u>	<u>400</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	40,550
Investment income	400
<b>Total</b>	<u>40,950</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	<u>51,282</u>
<b>NET INCOME/(EXPENDITURE)</b>	(10,332)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,211,254
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,200,922</u></u>

# SSSS Mandal Kum Kum UK

## Notes to the Financial Statements - continued for the year ended 31 December 2023

### 5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	<u>1,156,212</u>	<u>325</u>	<u>1,156,537</u>
<b>DEPRECIATION</b>			
At 1 January 2023	155,868	325	156,193
Charge for year	<u>23,124</u>	<u>-</u>	<u>23,124</u>
At 31 December 2023	<u>178,992</u>	<u>325</u>	<u>179,317</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>977,220</u>	<u>-</u>	<u>977,220</u>
At 31 December 2022	<u>1,000,344</u>	<u>-</u>	<u>1,000,344</u>

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Prepayments	<u>2,730</u>	<u>2,388</u>

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other creditors	<u>1,458</u>	<u>1,386</u>

### 8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,200,922	416	1,201,338
<b>TOTAL FUNDS</b>	<u>1,200,922</u>	<u>416</u>	<u>1,201,338</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,977	(43,561)	416
<b>TOTAL FUNDS</b>	<u>43,977</u>	<u>(43,561)</u>	<u>416</u>

# SSSS Mandal Kum Kum UK

## Notes to the Financial Statements - continued for the year ended 31 December 2023

### 8. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	1,211,254	(10,332)	1,200,922
<b>TOTAL FUNDS</b>	<u>1,211,254</u>	<u>(10,332)</u>	<u>1,200,922</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,950	(51,282)	(10,332)
<b>TOTAL FUNDS</b>	<u>40,950</u>	<u>(51,282)</u>	<u>(10,332)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,211,254	(9,916)	1,201,338
<b>TOTAL FUNDS</b>	<u>1,211,254</u>	<u>(9,916)</u>	<u>1,201,338</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 £
<b>Unrestricted funds</b>			
General fund	84,927	(94,843)	(9,916)
<b>TOTAL FUNDS</b>	<u>84,927</u>	<u>(94,843)</u>	<u>(9,916)</u>

# SSSS Mandal Kum Kum UK

## Notes to the Financial Statements - continued for the year ended 31 December 2023

### 8. MOVEMENT IN FUNDS - continued

Unrestricted funds

The unrestricted funds of the charity comprise of :

	Balance at 1st January 2023 £	Movement in funds £	Balance at 31st December 2023 £
Building fund	776,492		776,492
General fund	424,430	416	424,846
	<hr/>	<hr/>	<hr/>
	1,200,922	416	1,201,338

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

# SSSS Mandal Kum Kum UK

## Detailed Statement of Financial Activities for the year ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	43,225	32,112
Gift aid	-	8,438
	<u>43,225</u>	<u>40,550</u>
<b>Investment income</b>		
Hall hire	750	400
Deposit account interest	2	-
	<u>752</u>	<u>400</u>
<b>Total incoming resources</b>	<u>43,977</u>	<u>40,950</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	12,010	5,004
Pensions	421	140
Rates and water	1,344	339
Insurance	3,139	2,804
Light and heat	1,043	1,015
Telephone	554	449
Postage and stationery	-	238
Food costs	-	2,200
Donations	-	9,600
Repairs and renewals	108	650
Accountancy fees	1,818	187
Professional fees	-	960
Outings	-	3,070
Pujari Expenses	-	1,502
Freehold property	23,124	23,124
	<u>43,561</u>	<u>51,282</u>
<b>Total resources expended</b>	<u>43,561</u>	<u>51,282</u>
<b>Net income/(expenditure)</b>	<u>416</u>	<u>(10,332)</u>

This page does not form part of the statutory financial statements