

REGISTERED CHARITY NUMBER: 1060368

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
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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for the year ended 31 December 2024**

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SSSS Mandal Kum Kum UK

Report of the Trustees for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

Shree Swaminarayan Sidhant Sajivan Mandal Kum Kum UK, Charity Number 1060368, (hereafter referred to as 'The Charity'), is a registered Charity operating within England and Wales.

This is the Trustees Annual Report for the year ending December the 31st 2024.

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 as 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.

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Report of the Trustees for the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity's activities during the year 2024 included the 12th Anniversary of the enlarged Temple facilities and thereby the installation of the Deities, including two that we were able to obtain from SSSS Mandal London at the conclusion of the High Court trials.

The Highlights of the year 2024 events are as follows:

- a. Indian Republic Day & Independence Celebrations 26th January & 15th August
- b. 'Saakotsav' - 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. Anniversary of the The Temple's Idols (A 3 day day festival over the First weekend in August 2024)
- f. Shree Muktajivan Swamibapa's Pragatyadin (Birthday)
- g. Shree Abji Bapashree's Pragatyadin (Birthday)

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

Weekly & Monthly Youth Activity Days:

- a. Weekly Yoga sessions
- b. Last Sunday of the month events - Raas and Mahaprasad.

Additional Activities undertaken over the past year:

- a. Organising the Diwali festivities at The House of Commons including the preparation and display of the decorative Annakotsaw on a specially purpose made prepared timber steps decorated in vibrant colours.
- b. Once a month Charity Dood Donation by the members of the Charity for the 'Colindale Foodbank' a Trussell Trust food bank. A number of individuals, including young children also go down to their local centre in Colindale to help in packaging the items out for distribution.

Annual Pilgrimage's:

- a. Lake District, Lake Windermere where the past two religious leaders ashes have been showered
- b. River Thames, Ham, Richmond, where the past two religious leaders ashes have been showered

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Report of the Trustees for the year ended 31 December 2024

FINANCIAL REVIEW

Financial position

Summary of Accounts:

A. NatWest Bank - Business Current Account

(1st January 2024 to 31st December 2024)

Opening Balance:- £220,228.51

Paid in 2024:- £60,688.58

Paid out in 2024:- (£122,905.66)

Bank Reconciliation

as at 31/12/2024:- £158,011.43

B. Santander Bank- Business Savings Account

(1st January 2024 to 31st December 2024)

Opening Balance as on 01/01/2023:- £2,616.74

Interest on the credit Generated:- £18.17

Bank Reconciliation

as at 31/12/2024:- £2,634.91

Funds held by Custodian Trustees: None

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 Cricket. 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 seven 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 £110,000.00 for various charities through the organisation of a 3 team cricket tournament in the summer.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1060368

SSSS Mandal Kum Kum UK

Report of the Trustees for the year ended 31 December 2024

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. Jadv Naran Hirani - Secretary
Mr. Govind Hirji Hirani - Vice Chairman

Independent Examiner

BHAVESH BHUDIA, BSc, FCCA, CTA, ARA
KBMD Limited
Chartered Certified Accountants
Maple House
382 Kenton Road
Harrow
Middlesex
HA3 9DP

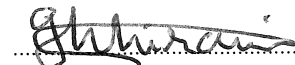
Bankers:

Nat West Plc
21 Golders Green Road
Golders Green
London NW11 8EB

Santander
Prince Charles Drive
Brent Cross Shopping Centre
London NW4 3FR

Approved by order of the board of trustees on 30-10-2025 and signed on its behalf by:

30-10-2025



Mr G H Hirani - Trustee

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

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

I report to the charity trustees of the Trust on my examination of the accounts of SSSS Mandal Kum Kum UK (the Trust) for the year ended 31 December 2024.

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').

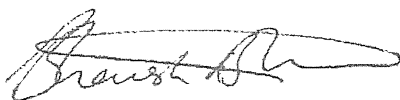
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



BHAVESH BHUDIA, BSc, FCCA, CTA, ARA

KBMD Limited
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Harrow
Middlesex
HA3 9DP

Date: 30/10/2025

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Statement of Financial Activities for the year ended 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		66,478	43,225
Investment income	2	1,368	752
Other income		579	-
Total		68,425	43,977
EXPENDITURE ON			
Charitable activities			
Charitable Activities		64,433	43,561
NET INCOME		3,992	416
RECONCILIATION OF FUNDS			
Total funds brought forward		1,201,338	1,200,922
TOTAL FUNDS CARRIED FORWARD		1,205,330	1,201,338

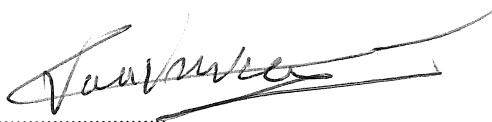
The notes form part of these financial statements

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Balance Sheet 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	954,096	977,220
CURRENT ASSETS			
Debtors	6	92,119	2,730
Cash at bank		160,646	222,846
		252,765	225,576
CREDITORS			
Amounts falling due within one year	7	(1,531)	(1,458)
NET CURRENT ASSETS		251,234	224,118
TOTAL ASSETS LESS CURRENT LIABILITIES		1,205,330	1,201,338
NET ASSETS		1,205,330	1,201,338
FUNDS	8		
Unrestricted funds		1,205,330	1,201,338
TOTAL FUNDS		1,205,330	1,201,338

The financial statements were approved by the Board of Trustees and authorised for issue on 30/10/25 and were signed on its behalf by:

30/10/25 

Mr V K Varsani - Trustee

The notes form part of these financial statements

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Notes to the Financial Statements for the year ended 31 December 2024

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.

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Notes to the Financial Statements - continued for the year ended 31 December 2024

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	1,350	750
Deposit account interest	18	2
	<u>1,368</u>	<u>752</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	43,225
Investment income	752
Total	<u>43,977</u>
EXPENDITURE ON	
Charitable activities	
Charitable Activities	<u>43,561</u>
NET INCOME	416
RECONCILIATION OF FUNDS	
Total funds brought forward	1,200,922
TOTAL FUNDS CARRIED FORWARD	<u><u>1,201,338</u></u>

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Notes to the Financial Statements - continued for the year ended 31 December 2024

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>1,156,212</u>	<u>325</u>	<u>1,156,537</u>
DEPRECIATION			
At 1 January 2024	<u>178,992</u>	<u>325</u>	<u>179,317</u>
Charge for year	<u>23,124</u>	<u>-</u>	<u>23,124</u>
At 31 December 2024	<u>202,116</u>	<u>325</u>	<u>202,441</u>
NET BOOK VALUE			
At 31 December 2024	<u>954,096</u>	<u>-</u>	<u>954,096</u>
At 31 December 2023	<u>977,220</u>	<u>-</u>	<u>977,220</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	89,018	-
Prepayments	<u>3,101</u>	<u>2,730</u>
	<u>92,119</u>	<u>2,730</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	<u>1,531</u>	<u>1,458</u>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	<u>1,201,338</u>	<u>3,992</u>	<u>1,205,330</u>
TOTAL FUNDS	<u>1,201,338</u>	<u>3,992</u>	<u>1,205,330</u>

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Notes to the Financial Statements - continued for the year ended 31 December 2024

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,425	(64,433)	3,992
TOTAL FUNDS	<u>68,425</u>	<u>(64,433)</u>	<u>3,992</u>

Comparatives for movement in funds

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

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

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

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,200,922	4,408	1,205,330
TOTAL FUNDS	<u>1,200,922</u>	<u>4,408</u>	<u>1,205,330</u>

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Notes to the Financial Statements - continued for the year ended 31 December 2024

8. 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	112,402	(107,994)	4,408
TOTAL FUNDS	<u>112,402</u>	<u>(107,994)</u>	<u>4,408</u>

Unrestricted funds

The unrestricted funds of the charity comprise of:

	Balance at 1st January 2024 £	Movement in funds £	Balance at 31st December 2024 £
Building fund	776.492		776.492
General fund	424.846	3,992	428.838
	<u>1,201.338</u>	<u>3,992</u>	<u>1,205.330</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

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Detailed Statement of Financial Activities for the year ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	42,413	43,225
Gift aid	24,065	-
	<u>66,478</u>	<u>43,225</u>
Investment income		
Rents received	1,350	750
Deposit account interest	18	2
	<u>1,368</u>	<u>752</u>
Other income		
Repayment interest	579	-
	<u>579</u>	<u>-</u>
Total incoming resources	<u>68,425</u>	<u>43,977</u>
EXPENDITURE		
Charitable activities		
Wages	3,002	12,010
Pensions	105	421
Rates and water	773	1,344
Insurance	3,571	3,139
Light and heat	1,571	1,043
Telephone	818	554
Food costs	22,154	-
Donations	1,670	-
Repairs and renewals	3,199	108
Accountancy fees	1,891	1,818
Travelling	2,404	-
Subscriptions	151	-
Freehold property	23,124	23,124
	<u>64,433</u>	<u>43,561</u>
Total resources expended	<u>64,433</u>	<u>43,561</u>
Net income	<u>3,992</u>	<u>416</u>

This page does not form part of the statutory financial statements