

**DIVINE ONKAR MISSION
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Divine Onkar Mission Contents

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Divine Onkar Mission
Company No. 03566158
Trustees' Report For The Year Ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025.

Objectives and Activities

Aims and Objectives

The objective of the charity is to provide the relief of poverty, sickness, distress and the advancement of education of persons in need thereof by reason of their age, poverty, health or infirmity and in particular, of person's resident in India. To provide community services in the form of free counselling/legal advice. Provision of clothing and bedding to refugees and asylum seekers at very low cost.

We aim to provide the best possible relief within the funds that are raised. We do not have any form of permanent funding from any source, only the hard work undertaken by the volunteers of this organisation. Donations are used to fund the activities of organization with the income from the shop (selling second hand goods) covering the operating costs. We have secured 12 rental properties the income from which helps fund DOM projects, as bank interests are not giving us the same return. We plan to continue to expand on these investments so we can sustain funding for our projects.

As with many organisations, over the last few years, we are suffering from the downturn in the economy caused by the pandemic and economic downturn.

Significant Activities

UK

During the past year, we sadly lost Kumlaish Kumari, who had been a dedicated member of our board since 1998. Kumlaish played a vital role in advancing our mission, offering invaluable guidance and unwavering commitment to our cause. We extend our deepest gratitude for her service and honour her memory by continuing the work to which they were so devoted. Following her passing, the board has undertaken a review of governance arrangements, ensuring continuity and stability in leadership. We will be appointing a suitable replacement in due course.

India

Our projects in India have continued to provide the free food/langar daily. Local businesses and professionals have contributed to sponsoring the daily food. To date we provided continuous daily free food/ langar's since March 2019. Daily waged, plastic pickers, labourers, elderly, disabled, beggars, and destitute women, all access this service. They are treated with dignity and respect; no questions are asked. Periodically, they are given donated second-hand clothing.

Activities in the U.K Community

Collection Boxes

The revenue from this stream is decreasing most likely causes are the reduction of cash payments and the economic downturn.

Counselling Service

Divine Onkar Mission set up a Counselling service in 2007. This service has been co-ordinated by Kumlaish Kumari until and will be continued by Zoe Brothwood (qualified to do). This service is a way of addressing the deficit in adequate culturally sensitive talking therapy provision from the statutory services. This service has continued both online and for face-to-face sessions. We work with individuals, couples, and families.

Activities in India

The charity provides free general medical treatment at the Onkar Hospital in Ramgarh, Jharkhand State, India and has provided free treatment to many hundreds of patients throughout the year. We support three residential schools in the states of Jharkhand and Orissa. Over 1200 children are benefiting from the education we provide many of which are orphans, due to reputation and record of success, the numbers of children in our care continues to increase.

We have initiated a new project North India (Punjab) Old age home (DOM Vird Ashram, this is now complete. This project provides care and shelter for the elderly. We have used the shelter started in Jharkhand as a template and adjust as necessary to the local needs. The school in the remote village of Urguttu area near Ramgarh, being run by two former DOM students continues to be a success. The residential old people's home set up in Jharkhand 2018 continues to be a worthwhile cause.

1100+ water wellshave been built since 1999. We provide medical support for Leprosy colonies in Jharkhand. Our ITC training Centre in Orissa, provides trade skills training for older students. We continue with training partners (LNT construction) in Orissa and Jharkhand who have agreed to take on trainees in mechanical, electrical and construction after they complete their 16+ exams. These students get free accommodation and training for a three-month period before they are given full-time paid careers in their chosen field.

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**Divine Onkar Mission
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Significant Activities - continued

We also have a partner that has taken on students to give them training in the Catering and Management industry with assurance of fulltime paid careers.

We have not been able to send funds to support the Jharkhand projects as their FCRA certificate has expired and is in the process of renewal. Once renewed, we will resume necessary funding.

Progress and projects in India have been monitored by yearly visit from Charanjit Singh (Trustee),

Public Benefit

Public benefit

The section of this report above entitled 'Objectives and activities' sets out the the objects and aims of the charity. The Achievements and performance below discusses on how public benefit was achieved during the period.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Activities in the U.K Community

Collection Boxes

The revenue from this stream is decreasing most likely causes are the reduction of cash payments and the economic downturn.

Counselling Service

Divine Onkar Mission set up a Counselling service in 2007. This service has been co-ordinated by Kumlaish Kumari until and will be continued by Zoe Brothwood (qualified to do do). This service is a way of addressing the deficit in adequate culturally sensitive talking therapy provision from the statutory services. This service has continued both online and for face-to-face sessions. We work with individuals, couples, and families

**Divine Onkar Mission
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Reference and Administrative Details

Trustees

Mr Tersam Lal
Mr Charanjit Singh
Mr Manohar Singh
Mrs Kumlaish Kumari (resigned 27/12/2024)
Mr Kulwant Manak

Charity Number

1074527

Company Number

03566158

Principal Address

Dratyon Street
Wolverhampton
West Midlands
WV2 4EA

Accountants

Mahmood Ahed & Co
Chartered Certified Accountants
784 Alum Rock Road
Ward End
Birmingham
West Midlands
B8 2TE

Divine Onkar Mission charity is registered at the above address with the Charity Commissioners (Reg. No. 1074527) and administered by a management committee comprising: Trustees only

**Divine Onkar Mission
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Divine Onkar Mission for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Manohar Singh

Trustee
23/03/2026

Independent Auditor's Report to the Members of Divine Onkar Mission

Opinion

We have audited the financial statements of Divine Onkar Mission (the "charity") for the year ended 31 May 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, 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 charitable company's ability to continue as a going concern for a period of at least 12 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report 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 or returns; or
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report (continued) to the Members of Divine Onkar Mission

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor 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 an auditor's report 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:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

"This is the first year in which the charity's accounts have been subject to statutory audit under the Charities Act 2011."

The financial statements of the charity for the year ended 31 May 2024 were not audited and accordingly we do not express an audit opinion on the comparative figures presented in these financial statements.

Independent Auditor's Report (continued)
to the Members of
Divine Onkar Mission

Use Of Our Report

This report is made solely to the charitable company'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 charitable company's trustees those matters that we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mahmood Ahed & Co

23/03/2026

Mahmood Ahed & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Divine Onkar Mission
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	235,059	204,428
Other trading activities	5	70,431	67,391
Investments	6	149,212	93,394
		<hr/> 454,702	<hr/> 365,213
EXPENDITURE ON:			
Raising funds	8	(259,643)	(308,359)
Charitable activities:	8	<hr/>	<hr/>
NET INCOME		195,059	56,854
		<hr/>	<hr/>
NET MOVEMENT IN FUNDS		195,059	56,854
RECONCILIATION OF FUNDS:			
Total funds brought forward		<hr/> 3,108,646	<hr/> 3,051,792
TOTAL FUNDS CARRIED FORWARD	18	<hr/> <hr/> 3,303,705	<hr/> <hr/> 3,108,646

The notes on pages 11 to 18 form part of these financial statements.

**Divine Onkar Mission
Balance Sheet
As At 31 May 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	13	316,679	321,727
Investments	15	1,791,768	1,791,768
		<u>2,108,447</u>	<u>2,113,495</u>
CURRENT ASSETS			
Debtors	16	2,036	1,818
Cash at bank and in hand		1,206,721	998,394
		<u>1,208,757</u>	<u>1,000,212</u>
Creditors: Amounts Falling Due Within One Year	17	<u>(13,499)</u>	<u>(5,061)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>1,195,258</u>	<u>995,151</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,303,705</u>	<u>3,108,646</u>
NET ASSETS		<u>3,303,705</u>	<u>3,108,646</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>3,303,705</u>	<u>3,108,646</u>
TOTAL FUNDS	18	<u>3,303,705</u>	<u>3,108,646</u>

For the year ending 31 May 2025 the charitable company was entitled to exemption from audit under section 479a of the Companies Act 2006 relating to subsidiary companies, although an audit has been carried out under section 144 of the Charities Act 2011.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Manohar Singh

Trustee
23/03/2026

The notes on pages 11 to 18 form part of these financial statements.

Divine Onkar Mission
Statement of Cash Flows
For The Year Ended 31 May 2025

		2025	2024
	Notes	£	£
Cash flows from operating activities			
Net cash generated from/(used in) operations	1	59,115	(27,676)
Net cash generated from/(used in) operating activities		59,115	(27,676)
Cash flows from investing activities			
Interest received		42,150	1,461
Rents received from investment properties		107,062	91,933
Net cash generated from investing activities		149,212	93,394
Increase in cash and cash equivalents		208,327	65,718
Cash and cash equivalents at beginning of year	2	998,394	-
Cash and cash equivalents at end of year	2	1,206,721	65,718

Divine Onkar Mission
Notes to the Statement of Cash Flows
For The Year Ended 31 May 2025

1. Reconciliation of income to cash generated from/(used in) operations

	2025	2024
	£	£
Net income	195,059	56,854
<i>Adjustments for:</i>		
Interest income	(42,150)	(1,461)
Income from investments	(107,062)	(91,933)
Depreciation of tangible assets	4,570	5,621
Loss on disposal of tangible assets	478	-
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	525	(1,818)
Increase in trade and other creditors	7,695	5,061
Net cash generated from/(used in) operations	<u>59,115</u>	<u>(27,676)</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>1,206,721</u>	<u>998,394</u>

3. Analysis of changes in net funds

	As at 1 June 2024	Cash flows	As at 31 May 2025
	£	£	£
Cash at bank and in hand	<u>998,394</u>	<u>208,327</u>	<u>1,206,721</u>

Divine Onkar Mission
Notes to the Financial Statements
For The Year Ended 31 May 2025

1. General Information

SIGNIFICANT INFORMATION

Divine Onkar Mission is established as a company limited by guarantee (Company Registered No: 3566158) and is registered as a charity with the Charity Commission England and Wales (Reg No: 1074527). The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

2. Statement of Compliance

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 Companies Act 2006.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

1. Basis of preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A. The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

"This is the first year in which the charity's accounts have been subject to statutory audit under the Charities Act 2011."

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the Charity's ability to continue as a going concern.

As explained in the Trustees Report Trustees' are satisfied that the charity will be able to continue its activities as normal for the next twelve months from balance sheet date. Also there should be no impact on charities reserve policy

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

3.3. Incoming Resources

Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Tax reclaims on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

1.5 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

As a registered charity, the company benefits from Rates but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

3.4. Resources Expended

1.8 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there it is probable that the settlement will be required and the amount of the obligation can be measured reliably

3.5. Tangible Fixed Assets and Depreciation

Depreciation

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

No depreciation is provided on freehold useful life:

Freehold	1/2% on cost
Plant & Machinery	15% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	15% reducing balance

3.6. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

3.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. Income from Donations and Legacies

2025	2024
Unrestricted funds	Unrestricted funds
£	£
211,271	167,437
23,788	36,991
<u>235,059</u>	<u>204,428</u>

Donations and gifts

Gift aid

5. Income from Other Trading Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
70,431	67,391

Sale of donated and bought in goods

6. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
42,150	1,461
107,062	91,933
<u>149,212</u>	<u>93,394</u>

Bank interest receivable

Rents received from investment properties

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

2025	2024
£	£
4,570	5,621
478	-

Depreciation of tangible fixed assets - owned

Gain/Loss on disposal of tangible fixed assets

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

8. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Raising funds	209,788	49,855	259,643
	2024		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Raising funds	258,044	50,315	308,359

9. Support Costs

	2025
	Raising funds
	£
Premises expenses	19,743
General administration	25,064
Depreciation	5,048
	<u>49,855</u>
	2024
	Raising funds
	£
Premises expenses	29,297
General administration	15,397
Depreciation	5,621
	<u>50,315</u>

10. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	5,280	-

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	123,788	99,424

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 12 (2024: 12)

13. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
As at 1 June 2024	339,915	34,011	30,720	404,646
Disposals	-	-	(11,320)	(11,320)
As at 31 May 2025	339,915	34,011	19,400	393,326
Depreciation				
As at 1 June 2024	31,250	31,249	20,420	82,919
Provided during the period	1,700	414	2,456	4,570
Disposals	-	-	(10,842)	(10,842)
As at 31 May 2025	32,950	31,663	12,034	76,647
Net Book Value				
As at 31 May 2025	306,965	2,348	7,366	316,679
As at 1 June 2024	308,665	2,762	10,300	321,727

14. Investment Property

If investment properties had been accounted for under historical cost accounting rules, the amounts would be: 1791,768

	2025	2024
	£	£
Cost	1,791,768	1,791,768

15. Investments

	Other £
Cost or Valuation	
As at 1 June 2024	1,791,768
As at 31 May 2025	1,791,768
Provision	
As at 1 June 2024	-
As at 31 May 2025	-

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Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

Net Book Value

As at 31 May 2025	1,791,768
As at 1 June 2024	1,791,768

Investment Properties

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

16. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	2,036	1,818

17. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	13,499	5,061

18. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	3,108,646	454,702	(259,643)	3,303,705
Total funds	3,108,646	454,702	(259,643)	3,303,705
	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	3,051,792	365,213	(308,359)	3,108,646
Total funds	3,051,792	365,213	(308,359)	3,108,646

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

22. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.