

SWAMINARAYAN GURUKUL UK

England & Wales · Charity number 1125072

Details

Other names SHREE SWAMINARAYAN GURUKUL PARIVAR UK

Status Registered

Legal form Other

Registered 2008-07-21

Register [View on the Charity Commission register](#)

Contact

Address 38 The Highlands
Edgware
Middlesex
HA8 5HL

Phone 02088384900

Email info@ssgp.org

Website www.ssgp.org

Activities

Objects: TO ADVANCE THE HINDU RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE ORIGINAL PRINCIPLE TEACHINGS OF LORD SWAMINARAYAN AS LAID DOWN IN THE HOLY SCRIPTURES SUCH AS, 'THE SHIKSHAPATRI' AND 'VACHHANAMRAT'. THE SCARED GUIDELINES FOR EVERY MEMBER OF THE SWAMINARAYAN SAMPRADAYS, SO THEY MAY LEAD A LIFE OF THE TRUE DHARMA, FAITH AND RIGHTEOUSNESS. PROVIDING SERVICES OF WORSHIP: RELIGIOUS TEACHING: FACILITIES OR SERVICES TO ALLOW BELIEVERS TO PRACTICE THEIR FAITH OR FOLLOW ITS DOCTRINES: PRODUCING OR MAKING AVAILABLE LITERATURE EXPLAINING THE DOCTRINES INVOLVED AND HOW TO FIND OUT MORE ABOUT THEM AND DISTRIBUTION OF SACRED TEXTS. B TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL SUBJECTS, IN BOTH MODERN EDUCATION AND ANCIENT INDIAN EDUCATION ON TOPICS SUCH AS THE ARTS, CULTURE, HERITAGE, SCIENCES, SPORTS AND RELIGION ETC. PROVIDING FACILITIES FOR EDUCATION, ORGANISING LECTURES, RESEARCH, PUBLISHING EDUCATIONAL MATERIAL AND HANDS ON TRAINING. C TO ADVANCE IN LIFE AND HELP THE PUBLIC WHO HAVE NEEDS, BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES. IMPROVING THEIR CONDITION OF LIFE AND ENABLING THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, RESPONSIBLE INDIVIDUALS. PROVIDING SUPPORT AND ACTIVITIES THROUGH RECREATIONAL AND LEISURE TIME ACTIVITIES, PROVIDED IN THE INTEREST OF SOCIAL WELFARE AND SUCH ACTIVITIES WHICH HELP DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES.

Activities: SSGP IS DEDICATED TO FULFILLING THE SPIRITUAL, CULTURAL AND SOCIAL NEEDS OF THE PEOPLE WHILE PROMOTING INNER PEACE AND HARMONY BETWEEN INDIVIDUALS, WITHIN FAMILIES, AND AMONGST DIVERSE COMMUNITIES. COMMUNITY WORK INCLUDES NURTURING CHILDREN, PROMOTING HEALTHY LIVING, FOSTERING EDUCATION, ENCOURAGING SPORTS, SERVING THE COMMUNITY AND CELEBRATING HINDUISM.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- Australia
- Canada
- India
- Kenya
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£333,274	£185,953	-	-
2024-08-31	£250,518	£75,876	-	-
2023-08-31	£243,828	£219,976	-	-
2022-08-31	£219,147	£181,191	-	-
2021-08-31	£159,187	£22,846	-	-
2020-08-31	£71,903	£38,772	-	-

Trustees

Name	Role	Appointed
GOVIND KARSAN RAGHVANI		
GOVIND LALJI PATEL		
HARESH PATEL		
NARAN KANJI BHIMJI RAGHVANI		
RAVJI MULJI HIRANI		
Shashikant Karsandas Vekaria		2015-07-06

SWAMINARAYAN GURUKUL UK

England & Wales - Charity number 1125072

Accounts

Registered Charity number
1125072

Swaminarayan Gurukul UK

Report of the Trustees and
Unaudited Financial Statements
For the year ended
31 August 2025

Swaminarayan Gurukul UK
Report and accounts
Contents

	Page
Report of the Trustees	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8-9
Detailed Statement of Financial Activities	10

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2025

The trustees present their report with financial statements of the charity for the year ended 31 August 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 2015).

SSGP is a Hindu organisation established as a charity under a Trust Deed dated 21st July 2008 and registered with the Charity Commission under registration number 1125072. The principal objective of the charity is the advancement of the Hindu faith amongst its followers and others with particular reference to the teachings and principles of Bhagwan Swaminarayan.

Objectives and activities

Our vision

To foster a spiritual, moral, tolerant and religious society and inspire the path of righteous living. The management committee aims to encourage young generation to participate in religious and cultural activities.

Aims and Objectives

To achieve this vision, SSGP's aims and objectives during the year were:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.
- _ To ensure that legislation and regulation is complied in relation to the impact of change and burden of bureaucracy on charities.
- _ To raise standards by developing and promoting the best practice in the management of charities through training and information
- To ensure SSGP remains a suitable organisation through fund raising activities

Public benefit

The Trustees have carefully considered the public benefit requirements and their duty to ensure that they are compliant with them. They feel that the activities as detailed below, more than adequately satisfy the public benefit requirement - To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2025

Volunteers' contribution in achieving the objectives of the Charity

SSGP enlists the services of more than 150 volunteers nationwide in delivering the aims and objectives of the Charity.

- The volunteers are organised through a framework involving National and Regional.
- Providing services in various departments including security, administration, congregation, organisation, kitchen, audio/video/photography, press & publicity, finance, youth & children activity, adult activity etc.
- Organising regional assemblies.

The charity depends heavily upon the continuing support of devotees. We also thank all volunteers for the hard work during the year, particularly those working on Prasad preparations, car park duties, cleaning, organised special events, decorations, cultural programmes and other religious activities and pray that they continue to serve Shree Swaminarayan in the future.

ACHIEVEMENT AND PERFORMANCE

Events during the year

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees and taking part in daily activities.

Annual Hindu festivals such as Maha Shivratri (celebration of Lord Shiva), Holi (celebration of the onset of Spring), Ramnavami and Shri Swaminarayan Jayanti (birth anniversaries of Lord Ram and Lord Swaminarayan), Janmashtami (birthday of Lord Krishna), RathYatra (procession of chariots), Diwali and Hindu New Year were celebrated by SSGP.

In addition, the following events were held throughout the year; Satsang Seminars at Bolton, Cardiff, East London, Kenton and Neasden North London. A Hindu Lifestyle Seminar (Shree Bhagwat Katha) was held between 27th June and 29th June 2025 at Kingsbury, London. Hundreds of devotees took part from all over the UK in the presence of senior priests from India over these event days. The themes were based on Hindu tradition. Also, a Youth Camp was held at the same place and time where around 60 to 70 children participated.

Additionally SSGP is active in fundraising to sponsor the education of underprivileged girls in rural Gujarat, India and have organised various event throughout the year to enlighten our patrons on how they can help and also to update those who have donated in the past on the work being carried out.

FINANCIAL REVIEW

Financial position

Net surplus:

The net surplus/(deficit) for the charity for the period was £147,321 (2024: £174,642).

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2025

Charitable donations:

Donations paid to SGVP India and other UK charities during the year is £185,953 (2024: £75,876). SGVP India is a charity registered in India.

Risk management and Investment policy

The trustees have assessed the major risks to which the charity is exposed, in particular those related to generating income.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

PLAN FOR FUTURE PERIODS

The charity plans to continue events and activities to achieve its aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1125072

Principal address

Unit 23
Office 1 Westmoreland Road
London NW9 9BW

Trustees

S K Vekaria
N K B Raghvani
H Patel
R M Hirani
G K Raghvani
G L Patel

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Suresh Hirani FCCA
Hirani Associates Ltd
Chartered Certified Accountants
21 Sherborne Gargens
London NW9 9TE

Bankers

Barclays Bank Plc
PO Box 5858
1 Argent Court Southfields Business Park
Basildon
Essex SS15 6FF

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the board of trustees on 04/06/2026 and signed on its behalf.



G L Patel - Trustee

Swaminarayan Gurukul UK

Independent examiner's report to the trustees on the unaudited charity accounts of Swaminarayan Gurukul UK for the year ended 31 August 2025

I report to the charity trustees on my examination of the accounts of Swaminarayan Gurukul UK for the year ended 31 August 2025 .

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
the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in
3. 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.

Hirani & Co

Hirani & Co
Chartered Certified Accountants
21 Sherborne Gardens
London
NW9 9TE

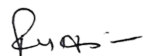
4 June 2026

Swaminarayan Gurukul UK
Statement of financial activities
for the year ended 31 August 2025

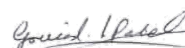
	2025	2024
	Unrestricted	Total
	fund	funds
	£	£
<u>Incoming resources</u>		
<i>Income and endowments from:</i>		
Donations and legacies	333,274	250,518
Total incoming resources	333,274	250,518
<u>Resources expended</u>		
<i>Expenditure on:</i>		
Charitable activities	185,953	75,876
Other administrative expenses	-	-
Total resources expended	185,953	75,876
Net income	147,321	174,642
<u>Reconciliation of funds</u>		
Total funds brought forward	1,079,023	904,381
Total funds carried forward	1,226,344	1,079,023

Swaminarayan Gurukul UK
Statement of financial position
as at 31 August 2025

	Notes	2025 £	2024 £
Fixed assets			
Investments	4	1	1
Current assets			
Debtors	5	674,999	674,999
Cash at bank and in hand		551,344	404,023
		<u>1,226,343</u>	<u>1,079,022</u>
Net current assets		<u>1,226,343</u>	<u>1,079,022</u>
Net assets		<u><u>1,226,344</u></u>	<u><u>1,079,023</u></u>
Funds of the Charity			
Unrestricted funds		1,226,344	1,079,023
Total funds		<u><u>1,226,344</u></u>	<u><u>1,079,023</u></u>



R M Hirani - Trustee



G L Patel - Trustee

Approved by the board of trustees on 04/06/2026

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

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 2015)', 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 and 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.

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.

Foreign currency translation

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2 Remuneration and benefits

There were no trustees' expense payments, remuneration or other benefits in the year. (2024 - Nil)

No salaries or wages have been paid to employees, including the members of the committee, during the year.

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2025

3 Comparatives for the statement of financial activities	Unrestricted fund
Income and endowments from:	£
Donations and legacies	250,518
	<hr/>
	250,518
Expenditure on:	
Charitable activities	75,876
Net Income	174,642
	<hr/>
Reconciliation of funds	
Total funds brought forward	904,381
Total funds carried forward	<u>1,079,023</u>

4 Investments	Other investments
	£
Cost	
At 1 September 2024	1
	<hr/>
At 31 August 2025	<u>1</u>

In June 2023, the charity acquired all the shares in Swaminarayan Gurukul UK Ltd, a company registered in England and Wales. The purpose of the share acquisition was to use the company as a vehicle to invest surplus trust funds in properties and related investments.

5 Debtors	2025	2024
	£	£
Amounts owed by wholly owned undertakings.	<u>674,999</u>	<u>674,999</u>

Debtors include loan of £674,999 to Swaminarayan Gurukul UK Ltd to Invest in properties and related investments. The company is wholly owned by the charity.

6 Movement in funds	At 1/9/24	Movement	At 31/8/25
	£	£	£
Unrestricted funds			
General fund	1,079,023	147,321	1,226,344
	<hr/>	<hr/>	<hr/>
Total funds	<u>1,079,023</u>	<u>147,321</u>	<u>1,226,344</u>

Swaminarayan Gurukul UK
Detailed statement of financial activities
for the year ended 31 August 2025

	2025	2024
	£	£
Income and endowments from:		
Donations and legacies	284,032	219,723
Gift aid	49,242	30,795
	<u>333,274</u>	<u>250,518</u>
Investment income		
Other interest	-	-
Total incoming resources	<u>333,274</u>	<u>250,518</u>
Expenditure		
Charitable donations	142,550	50,500
Event costs	42,638	25,014
Bank charges	765	362
Total resources expended	<u>185,953</u>	<u>75,876</u>

SWAMINARAYAN GURUKUL UK

England & Wales - Charity number 1125072

Accounts

Registered Charity number
1125072

Swaminarayan Gurukul UK
Report of the Trustees and
Unaudited Financial Statements
For the year ended
31 August 2024

Swaminarayan Gurukul UK
Report and accounts
Contents

	Page
Report of the Trustees	1-4
Independent Examiner's Report	5
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Statement of Financial Position	7
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for the year ended 31 August 2024

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Aims and Objectives

To achieve this vision, SSGP's aims and objectives during the year were:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.
- To ensure that legislation and regulation is compiled in relation to the impact of change and burden of bureaucracy on charities.
- To raise standards by developing and promoting the best practice in the management of charities through training and information
- To ensure SSGP remains a suitable organisation through fund raising activities

Public benefit

The Trustees have carefully considered the public benefit requirements and their duty to ensure that they are compliant with them. They feel that the activities as detailed below, more than adequately satisfy the public benefit requirement - To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.

Swaminarayan Gurukul UK
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for the year ended 31 August 2024

Volunteers' contribution in achieving the objectives of the Charity

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- The volunteers are organised through a framework involving National and Regional.
- Providing services in various departments including security, administration, congregation, organisation, kitchen, audio/video/photography, press & publicity, finance, youth & children activity, adult activity etc.
- Organising regional assemblies.

The charity depends heavily upon the continuing support of devotees. We also thank all volunteers for the hard work during the year, particularly those working on Prasad preparations, car park duties, cleaning, organised special events, decorations, cultural programmes and other religious activities and pray that they continue to serve Shree Swaminarayan in the future.

ACHIEVEMENT AND PERFORMANCE

Events during the year

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FINANCIAL REVIEW

Financial position

Net surplus:

The net surplus/(deficit) for the charity for the period was £174,642 (2023: £23,852).

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2024

Charitable donations:

Donations paid to SGVP India and other UK charities during the year is £50,500 (2023: £167,500). SGVP India is a charity registered in India.

Risk management and Investment policy

The trustees have assessed the major risks to which the charity is exposed, in particular those related to generating income.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

PLAN FOR FUTURE PERIODS

The charity plans to continue events and activities to achieve its aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1125072

Principal address

Unit 23
Office 1 Westmoreland Road
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Trustees

S K Vekaria
N K B Raghvani
H Patel
R M Hirani
G K Raghvani
G L Patel

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Suresh Hirani FCCA
Hirani Associates Ltd
Chartered Certified Accountants
21 Sherborne Gargens
London NW9 9TE

Bankers

Barclays Bank Plc
PO Box 5858
1 Argent Court Southfields Business Park
Basildon
Essex SS15 6FF

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the board of trustees on 30/6/25 and signed on its behalf.



G L Patel - Trustee

Swaminarayan Gurukul UK

Independent examiner's report to the trustees on the unaudited charity accounts of Swaminarayan Gurukul UK for the year ended 31 August 2024

I report to the charity trustees on my examination of the accounts of Swaminarayan Gurukul UK for the year ended 31 August 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').

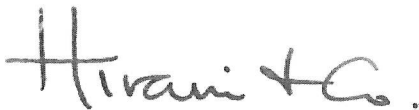
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



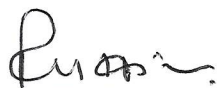
Hirani & Co
Chartered Certified Accountants
21 Sherborne Gardens
London
NW9 9TE

Swaminarayan Gurukul UK
Statement of financial activities
for the year ended 31 August 2024

	2024 Unrestricted fund £	2023 Total funds £
<u>Incoming resources</u>		
<i>Income and endowments from:</i>		
Donations and legacies	250,518	243,828
Total incoming resources	250,518	243,828
<u>Resources expended</u>		
<i>Expenditure on:</i>		
Charitable activities	75,876	219,941
Other administrative expenses	-	35
Total resources expended	75,876	219,976
Net income	174,642	23,852
<u>Reconciliation of funds</u>		
Total funds brought forward	904,381	880,529
Total funds carried forward	1,079,023	904,381

Swaminarayan Gurukul UK
Statement of financial position
as at 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Investments	4	1	1
Current assets			
Debtors	5	674,999	714,356
Cash at bank and in hand		404,023	190,024
		<u>1,079,022</u>	<u>904,380</u>
Net current assets		<u>1,079,022</u>	<u>904,380</u>
Net assets		<u><u>1,079,023</u></u>	<u><u>904,381</u></u>
Funds of the Charity			
Unrestricted funds		1,079,023	904,381
Total funds		<u><u>1,079,023</u></u>	<u><u>904,381</u></u>



R M Hirani - Trustee



G L Patel - Trustee

Approved by the board of trustees on 30/6/25

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

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 2015)', 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

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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.

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.

Foreign currency translation

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2024

2 Remuneration and benefits

There were no trustees' expense payments, remuneration or other benefits in the year. (2023 - Nil)

No salaries or wages have been paid to employees, including the members of the committee, during the year.

3 Comparatives for the statement of financial activities

	Unrestricted fund
Income and endowments from:	£
Donations and legacies	243,828
	<hr/>
	243,828
Expenditure on:	
Charitable activities	219,941
Other administrative expenses	35
	<hr/>
Net Income	23,852
Reconciliation of funds	
Total funds brought forward	880,529
Total funds carried forward	<hr/> <hr/>

4 Investments

	Other investments
	£
Cost	
At 1 September 2023	1
	<hr/>
At 31 August 2024	<hr/> <hr/>

In June 2023, the charity acquired all the shares in Swaminarayan Gurukul UK Ltd, a company registered in England and Wales. The purpose of the share acquisition was to use the company as a vehicle to invest surplus trust funds in properties and related investments.

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2024

5 Debtors	2024	2023
	£	£
Amounts owed by wholly owned undertakings.	674,999	674,999
Gift aid receivable	-	39,357
	<u>674,999</u>	<u>714,356</u>

Debtors include loan of £674,999 to Swaminarayan Gurukul UK Ltd to Invest in properties and related investments. The company is wholly owned by the charity.

6 Movement in funds	At 1/9/22	Movement	At 31/8/23
	£	£	£
Unrestricted funds			
General fund	904,381	174,642	1,079,023
Total funds	<u>904,381</u>	<u>174,642</u>	<u>1,079,023</u>

Swaminarayan Gurukul UK
Detailed statement of financial activities
for the year ended 31 August 2024

	2024	2023
	£	£
Income and endowments from:		
Donations and legacies	219,723	204,471
Gift aid	30,795	39,357
	<u>250,518</u>	<u>243,828</u>
Investment income		
Other interest	-	-
Total incoming resources	<u>250,518</u>	<u>243,828</u>
Expenditure		
Charitable donations	50,500	167,500
Event costs	25,014	52,079
Bank charges	362	362
Legal and professional	-	35
Total resources expended	<u>75,876</u>	<u>219,976</u>

SWAMINARAYAN GURUKUL UK

England & Wales - Charity number 1125072

Accounts

Registered Charity number
1125072

Swaminarayan Gurukul UK

Report of the Trustees and
Unaudited Financial Statements
For the year ended
31 August 2023

Swaminarayan Gurukul UK
Report and accounts
Contents

	Page
Report of the Trustees	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Detailed Statement of Financial Activities	8-10

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2023

The trustees present their report with financial statements of the charity for the year ended 31 August 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 2015).

SSGP is a Hindu organisation established as a charity under a Trust Deed dated 21st July 2008 and registered with the Charity Commission under registration number 1125072. The principal objective of the charity is the advancement of the Hindu faith amongst its followers and others with particular reference to the teachings and principles of Bhagwan Swaminarayan.

Objectives and activities

Our vision

To foster a spiritual, moral, tolerant and religious society and inspire the path of righteous living. The management committee aims to encourage young generation to participate in religious and cultural activities.

Aims and Objectives

To achieve this vision, SSGP's aims and objectives during the year were:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.
- _ To ensure that legislation and regulation is compiled in relation to the impact of change and burden of bureaucracy on charities.
- _ To raise standards by developing and promoting the best practice in the management of charities through training and information
- To ensure SSGP remains a suitable organisation through fund raising activities

Public benefit

The Trustees have carefully considered the public benefit requirements and their duty to ensure that they are compliant with them. They feel that the activities as detailed below, more than adequately satisfy the public benefit requirement - To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2023

Volunteers' contribution in achieving the objectives of the Charity

SSGP enlists the services of more than 150 volunteers nationwide in delivering the aims and objectives of the Charity.

- The volunteers are organised through a framework involving National and Regional.
- Providing services in various departments including security, administration, congregation, organisation, kitchen, audio/video/photography, press & publicity, finance, youth & children activity, adult activity etc.
- Organising regional assemblies.

The charity depends heavily upon the continuing support of devotees. We also thank all volunteers for the hard work during the year, particularly those working on Prasad preparations, car park duties, cleaning, organised special events, decorations, cultural programmes and other religious activities and pray that they continue to serve Shree Swaminarayan in the future.

ACHIEVEMENT AND PERFORMANCE

Events during the year

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees and taking part in daily activities.

Annual Hindu festivals such as Maha Shivratri (celebration of Lord Shiva), Holi (celebration of the onset of Spring), Ramnavami and Shri Swaminarayan Jayanti (birth anniversaries of Lord Ram and Lord Swaminarayan), Janmashtami (birthday of Lord Krishna), RathYatra (procession of chariots), Diwali and Hindu New Year were celebrated by SSGP.

In addition, the following events were held throughout the year; Satsang Seminars at Bolton, Cardiff, East London, Kenton and Neasden North London. A Hindu Lifestyle Seminar (Shree Bhagwat Katha) was held between 14th to 18th June 2023 at Northolt, London. Hundreds of devotees took part from all over the UK in the presence of senior priests from India over these event days. The themes were based on Hindu tradition. Also, a Youth Camp was held between 1st -3rd July 2023 at SKLPC Northolt where around 60 to 70 children participated.

FINANCIAL REVIEW

Financial position

Net surplus:

The net surplus/(deficit) for the charity for the period was £23,852 (2022: £37,956).

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2023

Charitable donations:

Donations paid to SGVP India during the year is £167,500 (2022: £164,520). SGVP India is a charity registered in India.

Risk management and Investment policy

The trustees have assessed the major risks to which the charity is exposed, in particular those related to generating income.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

PLAN FOR FUTURE PERIODS

The charity plans to continue events and activities to achieve its aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1125072

Principal address

Unit 23
Office 1 Westmoreland Road
London NW9 9BW

Trustees

S K Vekaria
N K B Raghvani
H Patel
R M Hirani
G K Raghvani
G L Patel

Swaminarayan Gurukul UK
Report of the Trustees
for the year ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Suresh Hirani FCCA
Hirani Associates Ltd
Chartered Certified Accountants
21 Sherborne Gargens
London NW9 9TE

Bankers

Barclays Bank Plc
PO Box 5858
1 Argent Court Southfields Business Park
Basildon
Essex SS15 6FF

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the board of trustees on 11 September 2024 and signed on its behalf.



G L Patel - Trustee

Swaminarayan Gurukul UK

Independent examiner's report to the trustees on the unaudited charity accounts of Swaminarayan Gurukul UK for the year ended 31 August 2023

I report to the charity trustees on my examination of the accounts of Swaminarayan Gurukul UK for the year ended 31 August 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.

Hirani & Co

Hirani & Co
Chartered Certified Accountants
21 Sherborne Gardens
London

NW9 9TE

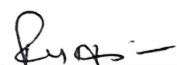
11 September 2024

Swaminarayan Gurukul UK
Statement of financial activities
for the year ended 31 August 2023

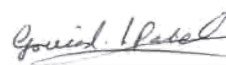
	2023	2022
	Unrestricted	Total
	fund	funds
	£	£
<u>Incoming resources</u>		
<i>Income and endowments from:</i>		
Donations and legacies	243,828	219,047
Income from investments	-	100
Total incoming resources	<u>243,828</u>	<u>219,147</u>
<u>Resources expended</u>		
<i>Expenditure on:</i>		
Charitable activities	219,941	181,156
Other administrative expenses	35	35
Total resources expended	<u>219,976</u>	<u>181,191</u>
Net income	<u>23,852</u>	<u>37,956</u>
<u>Reconciliation of funds</u>		
Total funds brought forward	<u>880,529</u>	<u>842,573</u>
Total funds carried forward	<u>904,381</u>	<u>880,529</u>

Swaminarayan Gurukul UK
Statement of financial position
as at 31 August 2023

	Notes	2023 £	2022 £
Fixed assets			
Investments	5	1	-
Current assets			
Debtors	6	714,356	-
Cash at bank and in hand		190,024	880,529
		<u>904,380</u>	<u>880,529</u>
Net current assets		<u>904,380</u>	<u>880,529</u>
Net assets		<u><u>904,381</u></u>	<u><u>880,529</u></u>
Funds of the Charity			
Unrestricted funds		904,381	880,529
Total funds		<u><u>904,381</u></u>	<u><u>880,529</u></u>



R M Hirani - Trustee



G L Patel - Trustee

Approved by the board of trustees on 11 September 2024

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

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 2015)', 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 and 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.

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.

Foreign currency translation

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2023

2 Investment Income	2023	2022
	£	£
Other Interest	-	100
	<u>-</u>	<u>100</u>
	<u>-</u>	<u>100</u>

3 Remuneration and benefits

There were no trustees' expense payments, remuneration or other benefits in the year. (2022 - Nil)

No salaries or wages have been paid to employees, including the members of the committee, during the year.

4 Comparatives for the statement of financial activities

	Unrestricted fund
	£
Income and endowments from:	
Donations and legacies	219,047
	<u>219,047</u>
Expenditure on:	
Charitable activities	181,156
Other administrative expenses	35
Net Income	<u>37,856</u>
Reconciliation of funds	
Total funds brought forward	842,573
Total funds carried forward	<u>880,429</u>

5 Investments

	Other investments
	£
Cost	
Additions	1
	<u>1</u>
At 31 August 2023	<u>1</u>

In June 2023, the charity acquired all the shares in Swaminarayan Gurukul UK Ltd, a company registered in England and Wales. The purpose of the share acquisition was to use the company as a vehicle to invest surplus trust funds in properties and related investments.

Swaminarayan Gurukul UK
Notes to the Accounts
for the year ended 31 August 2023

6 Debtors	2023	2022
	£	£
Amounts owed by wholly owned undertakings.	674,999	-
Gift aid receivable	39,357	-
	<u>714,356</u>	<u>-</u>

Debtors include loan of £674,999 to Swaminarayan Gurukul UK Ltd to Invest in properties and related investments. The company is wholly owned by the charity.

7 Movement in funds	At 1/9/22	Movement	At 31/8/23
	£	£	£
Unrestricted funds			
General fund	880,529	23,852	904,381
Total funds	<u>880,529</u>	<u>23,852</u>	<u>904,381</u>

SWAMINARAYAN GURUKUL UK

England & Wales - Charity number 1125072

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
SWAMINARAYAN GURUKUL UK

SWAMINARAYAN GURUKUL UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

SWAMINARAYAN GURUKUL UK

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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 2015).

SSGP is a Hindu organisation established as a charity under a Trust Deed dated 21st July 2008 and registered with the Charity Commission under registration number 1125072. The principal objective of the charity is the advancement of the Hindu faith amongst its followers and others with particular reference to the teachings and principles of Bhagwan Swaminarayan.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Vision

To foster a spiritual, moral, tolerant and religious society and inspire the path of righteous living. The management committee aims to encourage young generation to participate in religious and cultural activities.

Aims and Objectives

To achieve this vision, SSGP's aims and objectives during the year were:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.
- To ensure that legislation and regulation is compiled in relation to the impact of change and burden of bureaucracy on charities.
- To raise standards by developing and promoting the best practice in the management of charities through training and information.
- To ensure SSGP remains a suitable organisation through fund raising activities.

Public benefit

The Trustees have carefully considered the public benefit requirements and their duty to ensure that they are compliant with them. They feel that the activities as detailed below, more than adequately satisfy the public benefit requirement:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.

Volunteers' contribution in achieving the objectives of the Charity

SSGP enlists the services of more than 150 volunteers nationwide in delivering the aims and objectives of the Charity.

- The volunteers are organised through a framework involving National and Regional.
- Providing services in various departments including security, administration, congregation, organisation, kitchen, audio/video/photography, press & publicity, finance, youth & children activity, adult activity etc.
- Organising regional assemblies.

The charity depends heavily upon the continuing support of devotees. We also thank all volunteers for the hard work during the year, particularly those working on Prasad preparations, car park duties, cleaning, organised special events, decorations, cultural programmes and other religious activities and pray that they continue to serve Shree Swaminarayan in the future.

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

ACHIEVEMENT AND PERFORMANCE

Events during the year

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees and taking part in daily activities despite Covid 19 pandemic.

Annual Hindu festivals such as Maha Shivratri (celebration of Lord Shiva), Holi (celebration of the onset of Spring), Ramnavami and Shri Swaminarayan Jayanti (birth anniversaries of Lord Ram and Lord Swaminarayan), Janmashtami (birthday of Lord Krishna), RathYatra (procession of chariots), Diwali and Hindu New Year were celebrated by SSGP.

In addition, the following events were held throughout the year; Satsang Seminars at Bolton, Cardiff, East London, Kenton and Neasden North London. A Hindu Lifestyle Seminar (Shree Bhagwat Katha) was held between 6th to 10th July 2022 at Northolt, London. Hundreds of devotees took part from all over the UK in the presence of senior priests from India over these event days. The themes were based on Hindu tradition. Also, a Youth Camp was held between 24th – 26th July 2022 at SKLPC Northolt where around 60 to 70 children participated.

FINANCIAL REVIEW

Financial position

Net surplus:

The net surplus/(deficit) for the charity for the period was £37,956 (2021: £136,341).

Charitable donations:

Donations paid to SGVP India during the year is £164,520 (2021: £Nil). SGVP India is a charity registered in India.

Risk management and Investment policy

The trustees have assessed the major risks to which the charity is exposed, in particular those related to generating income.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

PLAN FOR FUTURE PERIODS

The charity plans to continue events and activities to achieve its aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1125072

Principal address

Unit 23
Office 1
Westmoreland Road
Queensbury
London
NW9 9BW

Trustees

S K Vekaria
N K B Raghvani
H Patel
R M Hirani
G K Raghvani
G L Patel

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bharat Kotak FCCA
Alexanders UK Ltd
Chartered Certified Accountants
The Corner House
170 Albury Drive
Hatch End
Pinner
Middlesex
HA5 3RG

Bankers

Barclays Bank Plc
PO Box 5858
1 Argent Court
Southfields Business Park
Basildon
Essex SS15 6FF

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Approved by order of the board of trustees on 31 July 2023 and signed on its behalf by:

G L Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SWAMINARAYAN GURUKUL UK**

Independent examiner's report to the trustees of SWAMINARAYAN GURUKUL UK

I report to the charity trustees on my examination of the accounts of SWAMINARAYAN GURUKUL UK (the Trust) for the year ended 31 August 2022.

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.

Bharat Kotak FCCA
Alexanders UK Ltd
Chartered Certified Accountants
The Corner House
170 Albury Drive
Hatch End
Pinner
Middlesex
HA5 3RG

Date:

SWAMINARAYAN GURUKUL UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

		2022	2021
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		219,047	159,187
Investment income	2	<u>100</u>	<u> </u>
Total		219,147	159,187
EXPENDITURE ON			
Charitable activities			
Unrestricted funds		35	35
Charitable activity		181,156	22,811
		<u> </u>	<u> </u>
Total		181,191	22,846
		<u> </u>	<u> </u>
NET INCOME		37,956	136,341
RECONCILIATION OF FUNDS			
Total funds brought forward		842,573	706,232
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>880,529</u>	<u>842,573</u>

The notes form part of these financial statements

SWAMINARAYAN GURUKUL UK
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	6	-	26,862
Cash at bank		<u>880,529</u>	<u>815,711</u>
		880,529	842,573
CREDITORS			
Amounts falling due within one year	7	-	-
		<u> </u>	<u> </u>
NET CURRENT ASSETS		880,529	842,573
TOTAL ASSETS LESS CURRENT LIABILITIES		880,529	842,573
		<u> </u>	<u> </u>
NET ASSETS		880,529	842,573
		<u> </u>	<u> </u>
FUNDS	8		
Unrestricted funds		<u>880,529</u>	<u>842,573</u>
TOTAL FUNDS		880,529	842,573
		<u> </u>	<u> </u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2023 and were signed on its behalf by:

R M Hirani - Trustee

G L Patel - Trustee

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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 2015)', 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.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. INVESTMENT INCOME

	2022	2021
	£	£
Other interest	<u>100</u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies		159,187
			<hr/>
	Total		159,187
	 EXPENDITURE ON		
	Charitable activities		
	Unrestricted funds		35
	Charitable activity		22,811
			<hr/>
	NET INCOME		136,341
	 RECONCILIATION OF FUNDS		
	Total funds brought forward		706,232
			<hr/>
	TOTAL FUNDS CARRIED FORWARD		<u>842,573</u>
 5.	STAFF COSTS AND EMOLUMENTS		
	No salaries or wages have been paid to employees, including the members of the committee, during the year.		
 6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Gift aid receivable	<u>4,619</u>	<u>26,862</u>
		<u>4,619</u>	<u>26,862</u>
 7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Accruals	<u>-</u>	<u>-</u>
 8.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1/9/21	£	31/8/22
	£	£	£
	Unrestricted funds		
	General fund	842,573	37,956
		<hr/>	<hr/>
	TOTAL FUNDS	<u>842,573</u>	<u>37,956</u>
		<hr/>	<hr/>
		<u>842,573</u>	<u>880,529</u>

SWAMINARAYAN GURUKUL UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

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	219,147	(181,191)	37,956
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>219,147</u>	<u>(181,191)</u>	<u>37,956</u>

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	706,232	136,341	842,573
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>706,232</u>	<u>136,341</u>	<u>842,573</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,187	(22,846)	136,341
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>159,187</u>	<u>(22,846)</u>	<u>136,341</u>

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

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	842,573	37,956	880,529
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>842,573</u>	<u>37,956</u>	<u>880,529</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	378,334	(204,037)	174,297
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>378,334</u>	<u>(204,037)</u>	<u>174,297</u>

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

SWAMINARAYAN GURUKUL UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	31/8/22 £	31/8/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	214,428	132,235
Gift aid	<u>4,619</u>	<u>26,862</u>
	219,047	159,187
Investment income		
Other interest	<u>100</u>	-
Total incoming resources	219,147	159,187
EXPENDITURE		
Charitable activities		
Charitable donations	164,520	-
Courier and carriage	-	15,500
Event costs	14,273	5,485
Advertising and PR	1,750	1,586
Bank charges	613	240
Legal & professional	<u>35</u>	<u>35</u>
	181,191	<u>22,846</u>
Total resources expended	<u>181,191</u>	<u>22,846</u>
Net income	<u>37,956</u>	<u>136,341</u>

SWAMINARAYAN GURUKUL UK

England & Wales - Charity number 1125072

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
SWAMINARAYAN GURUKUL UK

SWAMINARAYAN GURUKUL UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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 2015).

SSGP is a Hindu organisation established as a charity under a Trust Deed dated 21st July 2008 and registered with the Charity Commission under registration number 1125072. The principal objective of the charity is the advancement of the Hindu faith amongst its followers and others with particular reference to the teachings and principles of Bhagwan Swaminarayan.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Vision

To foster a spiritual, moral, tolerant and religious society and inspire the path of righteous living. The management committee aims to encourage young generation to participate in religious and cultural activities.

Aims and Objectives

To achieve this vision, SSGP's aims and objectives during the year were:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.
- To ensure that legislation and regulation is compiled in relation to the impact of change and burden of bureaucracy on charities.
- To raise standards by developing and promoting the best practice in the management of charities through training and information.
- To ensure SSGP remains a suitable organisation through fund raising activities.

Public benefit

The Trustees have carefully considered the public benefit requirements and their duty to ensure that they are compliant with them. They feel that the activities as detailed below, more than adequately satisfy the public benefit requirement:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.

Volunteers' contribution in achieving the objectives of the Charity

SSGP enlists the services of more than 150 volunteers nationwide in delivering the aims and objectives of the Charity.

- The volunteers are organised through a framework involving National and Regional.
- Providing services in various departments including security, administration, congregation, organisation, kitchen, audio/video/photography, press & publicity, finance, youth & children activity, adult activity etc.
- Organising regional assemblies.

The charity depends heavily upon the continuing support of devotees. We also thank all volunteers for the hard work during the year, particularly those working on Prasad preparations, car park duties, cleaning, organised special events, decorations, cultural programmes and other religious activities and pray that they continue to serve Shree Swaminarayan in the future.

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

ACHIEVEMENT AND PERFORMANCE

Events during the year

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees and taking part in daily activities despite Covid 19 pandemic.

Annual Hindu festivals such as Maha Shivratri (celebration of Lord Shiva), Holi (celebration of the onset of Spring), Ramnavami and Shri Swaminarayan Jayanti (birth anniversaries of Lord Ram and Lord Swaminarayan), Janmashtami (birthday of Lord Krishna), RathYatra (procession of chariots), Diwali and Hindu New Year were celebrated by SSGP.

Due to Covid-19, there were no physical gatherings during the year. However, we organised monthly spiritual virtual online meetings via ZOOM throughout the year with different part of the cities in the UK. Devotees took part at their home in the virtual presence of senior priests from India. The assemblies consisted of inspiring speeches and thought-provoking group discussion to devote pride for the SSGP, to bring awareness of the dangers of misuse of social networking tools and to strengthen the relationship and attachment of Satsang

FINANCIAL REVIEW

Financial position

Net surplus:

The net surplus/(deficit) for the charity for the period was £136,341 (2020: £33,131).

Charitable donations:

Donations paid to SGVP India during the year is £Nil (2020: £Nil). SGVP India is a charity registered in India.

Risk management and Investment policy

The trustees have assessed the major risks to which the charity is exposed, in particular those related to generating income.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

PLAN FOR FUTURE PERIODS

The charity plans to continue events and activities to achieve its aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1125072

Principal address

Unit 23
Office 1
Westmoreland Road
Queensbury
London
NW9 9BW

Trustees

S K Vekaria
N K B Raghvani
H Patel
R M Hirani
G K Raghvani
G L Patel

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bharat Kotak FCCA
Alexanders UK Ltd
Chartered Certified Accountants
The Corner House
170 Albury Drive
Hatch End
Pinner
Middlesex
HA5 3RG

Bankers

Barclays Bank Plc
PO Box 5858
1 Argent Court
Southfields Business Park
Basildon
Essex SS15 6FF

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Approved by order of the board of trustees on 29 June 2022 and signed on its behalf by:

G L Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SWAMINARAYAN GURUKUL UK**

Independent examiner's report to the trustees of SWAMINARAYAN GURUKUL UK

I report to the charity trustees on my examination of the accounts of SWAMINARAYAN GURUKUL UK (the Trust) for the year ended 31 August 2021.

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.

Bharat Kotak FCCA
Alexanders UK Ltd
Chartered Certified Accountants
The Corner House
170 Albury Drive
Hatch End
Pinner
Middlesex
HA5 3RG

Date:

SWAMINARAYAN GURUKUL UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		159,187	71,763
Investment income	2	<u> </u>	<u>140</u>
Total		159,187	71,903
EXPENDITURE ON			
Charitable activities			
Unrestricted funds		35	35
Charitable activity		22,811	38,737
Total		22,846	38,772
NET INCOME		136,341	33,131
RECONCILIATION OF FUNDS			
Total funds brought forward		706,232	673,101
TOTAL FUNDS CARRIED FORWARD		<u>842,573</u>	<u>706,232</u>

The notes form part of these financial statements

SWAMINARAYAN GURUKUL UK
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	6	26,862	1,200
Cash at bank		<u>815,711</u>	<u>705,032</u>
		842,573	706,232
CREDITORS			
Amounts falling due within one year	7	-	-
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>842,573</u>	<u>706,232</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		842,573	706,232
		<u> </u>	<u> </u>
NET ASSETS		<u>842,573</u>	<u>706,232</u>
FUNDS	8		
Unrestricted funds		<u>842,573</u>	<u>706,232</u>
TOTAL FUNDS		<u>842,573</u>	<u>706,232</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2022 and were signed on its behalf by:

R M Hirani - Trustee

G L Patel - Trustee

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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 2015)', 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.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. INVESTMENT INCOME

	2021	2020
	£	£
Other interest	<u> -</u>	<u> 140</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	71,763
Investment income	<u>140</u>
Total	71,903
 EXPENDITURE ON	
Charitable activities	
Unrestricted funds	35
Charitable activity	<u>38,737</u>
 NET INCOME	33,131
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>673,101</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>706,232</u></u>

5. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Event cost deposit	-	1,200
Gift aid receivable	<u>26,862</u>	<u>-</u>
	<u><u>26,862</u></u>	<u><u>1,200</u></u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Event cost accruals	<u>-</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	706,232	136,341	842,573
	<u>706,232</u>	<u>136,341</u>	<u>842,573</u>
TOTAL FUNDS	<u><u>706,232</u></u>	<u><u>136,341</u></u>	<u><u>842,573</u></u>

SWAMINARAYAN GURUKUL UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

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	159,187	(22,846)	136,341
TOTAL FUNDS	<u>159,187</u>	<u>(22,846)</u>	<u>136,341</u>

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	673,102	33,131	706,232
TOTAL FUNDS	<u>673,102</u>	<u>33,131</u>	<u>706,232</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,903	(38,772)	33,131
TOTAL FUNDS	<u>71,903</u>	<u>(38,772)</u>	<u>33,131</u>

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

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	706,232	136,341	842,573
TOTAL FUNDS	<u>706,232</u>	<u>136,341</u>	<u>842,573</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	231,089	(61,618)	169,471
TOTAL FUNDS	<u>231,089</u>	<u>(61,618)</u>	<u>169,471</u>

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

SWAMINARAYAN GURUKUL UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	31/8/21 £	31/8/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	132,235	60,648
Gift aid	<u>26,862</u>	<u>11,115</u>
	159,187	71,763
Investment income		
Other interest	<u>-</u>	<u>140</u>
Total incoming resources	159,187	71,903
EXPENDITURE		
Charitable activities		
Charitable donations	-	-
Courier and carriage	15,500	-
Event costs	5,485	38,634
Advertising and PR	1586	-
Bank charges	240	103
Legal & professional	<u>35</u>	<u>35</u>
	<u>22,846</u>	<u>38,772</u>
Total resources expended	<u>22,846</u>	<u>38,772</u>
Net income	<u>136,341</u>	<u>33,131</u>

SWAMINARAYAN GURUKUL UK

England & Wales - Charity number 1125072

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
SWAMINARAYAN GURUKUL UK

SWAMINARAYAN GURUKUL UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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 2015).

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OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Vision

To foster a spiritual, moral, tolerant and religious society and inspire the path of righteous living. The management committee aims to encourage young generation to participate in religious and cultural activities.

Aims and Objectives

To achieve this vision, SSGP's aims and objectives during the year were:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.
- To ensure that legislation and regulation is compiled in relation to the impact of change and burden of bureaucracy on charities.
- To raise standards by developing and promoting the best practice in the management of charities through training and information.
- To ensure SSGP remains a suitable organisation through fund raising activities.

Public benefit

The Trustees have carefully considered the public benefit requirements and their duty to ensure that they are compliant with them. They feel that the activities as detailed below, more than adequately satisfy the public benefit requirement:

- To teach social, cultural, moral and traditional values to children, teenagers, youths and adults.

Volunteers' contribution in achieving the objectives of the Charity

SSGP enlists the services of more than 150 volunteers nationwide in delivering the aims and objectives of the Charity.

- The volunteers are organised through a framework involving National and Regional.
- Providing services in various departments including security, administration, congregation, organisation, kitchen, audio/video/photography, press & publicity, finance, youth & children activity, adult activity etc.
- Organising regional assemblies.

The charity depends heavily upon the continuing support of devotees. We also thank all volunteers for the hard work during the year, particularly those working on Prasad preparations, car park duties, cleaning, organised special events, decorations, cultural programmes and other religious activities and pray that they continue to serve Shree Swaminarayan in the future.

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

ACHIEVEMENT AND PERFORMANCE

Events during the year

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees and taking part in daily activities, despite Covid 19 pandemic.

Annual Hindu festivals such as Maha Shivratri (celebration of Lord Shiva), Holi (celebration of the onset of Spring), Ramnavami and Shri Swaminarayan Jayanti (birth anniversaries of Lord Ram and Lord Swaminarayan), Janmashtami (birthday of Lord Krishna), RathYatra (procession of chariots), Diwali and Hindu New Year were celebrated by SSGP.

Due to Covid-19, there were no physical gatherings during the year. However, we organised monthly spiritual virtual online meetings via ZOOM throughout the year with different part of the cities in the UK. Devotees took part at their home in the virtual presence of senior priests from India. The assemblies consisted of inspiring speeches and thought-provoking group discussion to devote pride for the SSGP, to bring awareness of the dangers of misuse of social networking tools and to strengthen the relationship and attachment of Satsang.

A special Pilgrimage Tour (Char Dham Yatra) was organised from 11 to 23 September 2019. There were 50 plus devotees and 10 plus saints that participated in the Yatra. Char Dham Yatra is a tour of the four Hindu shrines namely Yamunotri, Gangotri, Kedarnath and Badrinath. These shrines are located in the Garhwal region of Uttarakhand India. This yatra is also called Chota Char Dham Yatra. The holy river Yamuna originates from Yamunotri, Maa Ganga from Gangotri, Mandakani from Kedarnath and Alakhnanda Saraswati from Badrinath. Kedarnath is one of the 12 Jyotirlingas of Shiva in India and which is considered to be the main places of worship of Lord Shiva. The Char Dhams of India are Badrinath, Rameshwaram, Jagannath Puri and Dwarka which were founded by Adi Shankracharya. All Hindus aspire to go to these four shrines once in their lifetime

FINANCIAL REVIEW

Financial position

Net surplus:

The net surplus/(deficit) for the charity for the period was £33,131 (2019: £137,059).

Charitable donations:

Donations paid to SGVP India during the year is £Nil (2019: £40,000). SGVP India is a charity registered in India.

Risk management and Investment policy

The trustees have assessed the major risks to which the charity is exposed, in particular those related to generating income.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

PLAN FOR FUTURE PERIODS

The charity plans to continue events and activities to achieve its aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1125072

Principal address

45 Royal Park Road
London
NW10 7QL

Trustees

S K Vekaria
N K B Raghvani
H Patel
R M Hirani
G K Raghivani
G L Patel

SWAMINARAYAN GURUKUL UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bharat Kotak FCCA
Alexanders UK Ltd
Chartered Certified Accountants
Capital House
114 Pinner Road
Northwood
Middlesex
HA6 1BS

Bankers

Barclays Bank Plc
PO Box 5858
1 Argent Court
Southfields Business Park
Basildon
Essex SS15 6FF

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Approved by order of the board of trustees on 29 June 2021 and signed on its behalf by:

G L Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SWAMINARAYAN GURUKUL UK**

Independent examiner's report to the trustees of SWAMINARAYAN GURUKUL UK

I report to the charity trustees on my examination of the accounts of SWAMINARAYAN GURUKUL UK (the Trust) for the year ended 31 August 2020.

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.

Bharat Kotak FCCA
Alexanders UK Ltd
Chartered Certified Accountants
Capital House
114 Pinner Road
Northwood
Middlesex
HA6 1BS

Date:

SWAMINARAYAN GURUKUL UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

		2020	2019
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		71,763	205,526
Investment income	2	140	3
Total		71,903	205,529
EXPENDITURE ON			
Charitable activities			
Unrestricted funds		35	35
Charitable activity		38,737	68,435
Total		38,772	68,470
NET INCOME		33,131	137,059
RECONCILIATION OF FUNDS			
Total funds brought forward		673,101	536,042
TOTAL FUNDS CARRIED FORWARD		<u>706,232</u>	<u>673,101</u>

The notes form part of these financial statements

SWAMINARAYAN GURUKUL UK
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS			
Debtors	6	1,200	57,653
Cash at bank		<u>705,032</u>	<u>619,299</u>
		706,232	676,952
CREDITORS			
Amounts falling due within one year	7	-	(3,851)
		<u>706,232</u>	<u>673,101</u>
NET CURRENT ASSETS			
		706,232	673,101
TOTAL ASSETS LESS CURRENT LIABILITIES		706,232	673,101
		<u>706,232</u>	<u>673,101</u>
NET ASSETS			
		706,232	673,101
FUNDS	8		
Unrestricted funds		<u>706,232</u>	<u>673,101</u>
TOTAL FUNDS		<u>706,232</u>	<u>673,101</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2021 and were signed on its behalf by:

R M Hirani - Trustee

G L Patel - Trustee

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

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 2015)', 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.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. INVESTMENT INCOME

	2020	2019
	£	£
Other interest	<u>140</u>	<u>3</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	205,526
Investment income	<u>3</u>
Total	205,529
 EXPENDITURE ON	
Charitable activities	
Unrestricted funds	35
Charitable activity	68,435
	<u> </u>
NET INCOME	137,059
 RECONCILIATION OF FUNDS	
Total funds brought forward	536,042
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>673,101</u></u>

5. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Event cost deposit	1,200	23,427
Gift aid receivable	<u>-</u>	<u>34,226</u>
	<u>1,200</u>	<u>57,653</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Event cost accruals	<u>-</u>	<u>3,851</u>

8. MOVEMENT IN FUNDS

	At 1/9/19	Net movement in funds	At
	£	£	31/8/20
			£
Unrestricted funds			
General fund	673,101	33,131	706,232
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>673,101</u></u>	<u><u>33,131</u></u>	<u><u>706,232</u></u>

SWAMINARAYAN GURUKUL UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

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	71,903	(38,772)	33,131
TOTAL FUNDS	<u>71,903</u>	<u>(38,772)</u>	<u>33,131</u>

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
Unrestricted funds			
General fund	536,042	137,059	673,101
TOTAL FUNDS	<u>536,042</u>	<u>137,059</u>	<u>673,101</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,529	(68,470)	137,059
TOTAL FUNDS	<u>205,529</u>	<u>(68,470)</u>	<u>137,059</u>

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

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	536,042	170,190	706,232
TOTAL FUNDS	<u>536,042</u>	<u>170,190</u>	<u>706,232</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	277,432	(107,242)	170,190
TOTAL FUNDS	<u>277,432</u>	<u>(107,242)</u>	<u>170,190</u>

SWAMINARAYAN GURUKUL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

SWAMINARAYAN GURUKUL UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	31/8/20 £	31/8/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	60,648	171,300
Gift aid	11,115	<u>34,226</u>
	71,763	205,526
Investment income		
Other interest	<u>140</u>	<u>3</u>
Total incoming resources	71,903	205,529
EXPENDITURE		
Charitable activities		
Charitable donations	-	42,400
Event costs	38,634	24,539
Advertising and PR	-	1,045
Bank charges	103	451
Legal & professional	35	<u>35</u>
	<u>38,772</u>	<u>68,470</u>
Total resources expended	<u>38,772</u>	<u>68,470</u>
Net income	<u>33,131</u>	<u>137,059</u>