

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**  
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**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**  
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**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).

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**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.



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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

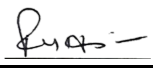
**Swaminarayan Gurukul UK**  
**Statement of financial activities**  
**for the year ended 31 August 2025**

	2025 Unrestricted fund £	2024 Total funds £
<b><u>Incoming resources</u></b>		
<i>Income and endowments from:</i>		
Donations and legacies	333,274	250,518
<b>Total incoming resources</b>	333,274	250,518
<b><u>Resources expended</u></b>		
<i>Expenditure on:</i>		
Charitable activities	185,953	75,876
Other administrative expenses	-	-
<b>Total resources expended</b>	185,953	75,876
<b>Net income</b>	147,321	174,642
<b>Reconciliation of funds</b>		
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 £
<b>Fixed assets</b>			
Investments	4	1	1
<b>Current assets</b>			
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>
<b>Net current assets</b>		<u>1,226,343</u>	<u>1,079,022</u>
<b>Net assets</b>		<u><u>1,226,344</u></u>	<u><u>1,079,023</u></u>
<b>Funds of the Charity</b>			
Unrestricted funds		1,226,344	1,079,023
<b>Total funds</b>		<u><u>1,226,344</u></u>	<u><u>1,079,023</u></u>

  
 \_\_\_\_\_  
 R M Hirani - Trustee

  
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 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
	£
<b>Income and endowments from:</b>	
Donations and legacies	250,518
	<hr/>
	250,518
<b>Expenditure on:</b>	
Charitable activities	75,876
	<hr/>
Net Income	174,642
<b>Reconciliation of funds</b>	
Total funds brought forward	904,381
Total funds carried forward	<hr/>
	1,079,023

**4 Investments**

	Other investments
	£
<b>Cost</b>	
At 1 September 2024	1
	<hr/>
At 31 August 2025	1
	<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.

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

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
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,079,023	147,321	1,226,344
	<hr/>	<hr/>	<hr/>
Total funds	1,079,023	147,321	1,226,344
	<hr/>	<hr/>	<hr/>

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

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