

Mahayogi Siddhababa Spiritual Academy UK

Charity No. 1200605

Company No. 11657377

Trustees' Report and Unaudited Accounts

30 November 2024

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Himalayan Siddha Mahayog

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 11657377

Charity No. 1200605

Registered Office

57 Whitton Avenue East,
Greenford,
UB6 0QB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G.P. Ghimire

U.R. Lamsal

L.K. Shrestha

Company Secretary

U.R. Lamsal

Accountants

Ashna Limited
40 Lewis Road
Welling
Kent
DA16 1SD

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.P. Ghimire

Trustee

26 August 2025

I report to the charity trustees on my examination of the financial statements of Mahayogi Siddhababa Spiritual Academy UK for the year ended 30 November 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Shekhar Sharma FCCA
Forward Accountancy Services Ltd
16 Beresford Square
Woolwich
London

SE18 6AY
26 August 2025

Mahayogi Siddhababa Spiritual Academy UK

Statement of Financial Activities

for the year ended 30 November 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	28,365	-	28,365	33,037
Charitable activities	5	8,068	-	8,068	39,860
Investments	6	-	4,100	4,100	19,006
Other	7	20,636	-	20,636	260
Total		57,069	4,100	61,169	92,163
Expenditure on:					
Raising funds	8	2,923	-	2,923	12,259
Charitable activities	9	13,295	-	13,295	22,067
Other	10	5,493	-	5,493	1,801
Total		21,711	-	21,711	36,127
Net gains on investments		-	-	-	-
Net income	11	35,358	4,100	39,458	56,036
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		35,358	4,100	39,458	56,036
Other gains and losses					
Net movement in funds		35,358	4,100	39,458	56,036
Reconciliation of funds:					
Total funds brought forward		80,139	21,256	101,395	45,359
Total funds carried forward		115,497	25,356	140,853	101,395

Mahayogi Siddhababa Spiritual Academy UK
Summary Income and Expenditure Account
for the year ended 30 November 2024

	2024 £	2023 £
Income	57,069	73,157
Interest and investment income	4,100	19,006
Gross income for the year	<u>61,169</u>	<u>92,163</u>
Expenditure	19,998	35,761
Depreciation and charges for impairment of fixed assets	1,713	379
Total expenditure for the year	<u>21,711</u>	<u>36,140</u>
Net income before tax for the year	<u>39,458</u>	<u>56,023</u>
Net income for the year	<u><u>39,458</u></u>	<u><u>56,023</u></u>

Mahayogi Siddhababa Spiritual Academy UK

Balance Sheet

at 30 November 2024

Company No. 11657377	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	13	5,140	1,132
		<u>5,140</u>	<u>1,132</u>
Current assets			
Cash at bank and in hand		135,813	100,362
		<u>135,813</u>	<u>100,362</u>
Creditors: Amount falling due within one year	14	(100)	(99)
Net current assets		<u>135,713</u>	<u>100,263</u>
Total assets less current liabilities		<u>140,853</u>	<u>101,395</u>
Net assets excluding pension asset or liability		<u>140,853</u>	<u>101,395</u>
Total net assets		<u><u>140,853</u></u>	<u><u>101,395</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		25,356	21,256
		<u>25,356</u>	<u>21,256</u>
Unrestricted funds	15		
General funds		115,497	80,139
		<u>115,497</u>	<u>80,139</u>
Reserves	15		
Total funds		<u><u>140,853</u></u>	<u><u>101,395</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 August 2025

And signed on its behalf by:

G.P. Ghimire

Trustee

26 August 2025

Mahayogi Siddhababa Spiritual Academy UK

Statement of Cash flows

for the year ended 30 November 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	39,458	56,023
Adjustments for:		
Depreciation of property, plant and equipment	1,713	379
Dividends, interest and rents from investments	(24,736)	(19,266)
Decrease in stocks	-	180
Increase in trade and other payables	1	-
Net cash provided by operating activities	<u>16,436</u>	<u>37,316</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(5,719)	(1,357)
Dividends, interest and rents from investments	24,736	19,266
Net cash from investing activities	<u>19,017</u>	<u>17,909</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	35,453	55,225
Cash and cash equivalents at the beginning of the year	100,362	45,026
Cash and cash equivalents at the end of the year	<u>135,815</u>	<u>100,251</u>
Components of cash and cash equivalents		
Cash and bank balances	135,813	100,362
	<u>135,813</u>	<u>100,362</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	33,037	-	33,037
Charitable activities	39,860	-	39,860
Investments	19,006	-	19,006
Other	260	-	260
Total	92,163	-	92,163
Expenditure on:			
Raising funds	12,259	-	12,259
Charitable activities	22,080	-	22,080
Other	1,801	-	1,801
Total	36,140	-	36,140
Net income	56,023	-	56,023
Net income before other gains/(losses)	56,023	-	56,023
Other gains and losses:			
Net movement in funds	56,023	-	56,023
Reconciliation of funds:			
Total funds brought forward	43,110	2,250	45,360
Total funds carried forward	99,133	2,250	101,383

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Income from Donation	3,078	3,078	5,202
	3,075	3,075	27,835
	22,212	22,212	-
	28,365	28,365	33,037

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Income from charitable Activities	8,068	8,068	30,310
	-	-	9,550
	8,068	8,068	39,860

6 Income from investments

	Restricted	Total 2024	Total 2023
	£	£	£
Investment Income-Regarding Ashram in the UK	4,100	4,100	19,006
	<u>4,100</u>	<u>4,100</u>	<u>19,006</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
	-	-	260
	19,702	19,702	-
	931	931	-
	3	3	-
	<u>20,636</u>	<u>20,636</u>	<u>260</u>

8 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
	2,923	2,923	12,259
	<u>2,923</u>	<u>2,923</u>	<u>12,259</u>

9 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Income from charitable Activities	13,295	13,295	21,246
	-	-	151
	-	-	670
<i>Governance costs</i>			
	<u>13,295</u>	<u>13,295</u>	<u>22,067</u>

10 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Premises costs	-	-	180
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,713	1,713	379
General administrative costs	3,346	3,346	1,142
Legal and professional costs	434	434	100
	<u>5,493</u>	<u>5,493</u>	<u>1,801</u>

11 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,713	379

12 Staff costs

No employee received emoluments in excess of £60,000.

13 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 December 2023	1,564	1,564
Additions	5,719	5,719
At 30 November 2024	<u>7,283</u>	<u>7,283</u>
Depreciation and impairment		
At 1 December 2023	430	430
Depreciation charge for the year	1,713	1,713
At 30 November 2024	<u>2,143</u>	<u>2,143</u>
Net book values		
At 30 November 2024	<u>5,140</u>	<u>5,140</u>
At 30 November 2023	<u>1,134</u>	<u>1,134</u>

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	100	100
Accruals	-	(1)
	<u>100</u>	<u>99</u>

15 Movement in funds

	At 1 December 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2024 £
Restricted funds:				
Restricted income funds:				
	21,256	4,100	-	25,356
<i>Total</i>	<u>21,256</u>	<u>4,100</u>	<u>-</u>	<u>25,356</u>
Unrestricted funds:				
General funds	80,139	57,069	(21,711)	115,497
<i>Total funds</i>	<u>101,395</u>	<u>61,169</u>	<u>(21,711)</u>	<u>140,853</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	5,140	-	5,140
Net current assets	114,457	21,256	135,713
	<u>119,597</u>	<u>21,256</u>	<u>140,853</u>

17 Reconciliation of net debt

	At 1 December 2023 £	Cash flows £	At 30 November 2024 £
Cash and cash equivalents	100,362	35,451	135,813
	<u>100,362</u>	<u>35,451</u>	<u>135,813</u>
Net debt	<u>100,362</u>	<u>35,451</u>	<u>135,813</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Mahayogi Siddhababa Spiritual Academy UK
Detailed Statement of Financial Activities
for the year ended 30 November 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Income from Donation	3,078	-	3,078	5,202
	3,075	-	3,075	27,835
	22,212	-	22,212	-
	<u>28,365</u>	<u>-</u>	<u>28,365</u>	<u>33,037</u>
Charitable activities				
Income from charitable Activities	8,068	-	8,068	30,310
	-	-	-	9,550
	<u>8,068</u>	<u>-</u>	<u>8,068</u>	<u>39,860</u>
Investments				
Investment Income-Regarding Ashram in the UK	-	4,100	4,100	19,006
	<u>-</u>	<u>4,100</u>	<u>4,100</u>	<u>19,006</u>
Other				
	-	-	-	260
	19,702	-	19,702	-
	931	-	931	-
	3	-	3	-
	<u>20,636</u>	<u>-</u>	<u>20,636</u>	<u>260</u>
Total income and endowments	57,069	4,100	61,169	92,163
Expenditure on:				
Costs of generating donations and legacies				
	2,923	-	2,923	12,259
	<u>2,923</u>	<u>-</u>	<u>2,923</u>	<u>12,259</u>
Total of expenditure on raising funds	2,923	-	2,923	12,259
Charitable activities				
Income from charitable Activities	13,295	-	13,295	21,246
	-	-	-	151
	-	-	-	670
	<u>13,295</u>	<u>-</u>	<u>13,295</u>	<u>22,067</u>
Total of expenditure on charitable activities	13,295	-	13,295	22,067
Other premises costs	-	-	-	180
	<u>-</u>	<u>-</u>	<u>-</u>	<u>180</u>

Mahayogi Siddhababa Spiritual Academy UK
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of	1,713	-	1,713	379
Bank charges	125	-	125	113
Information and publications	-	-	-	515
Software, IT support and related costs	1,989	-	1,989	-
Stationery and printing	21	-	21	-
Subscriptions	1,193	-	1,193	-
Sundry expenses	18	-	18	514
	<u>5,059</u>	<u>-</u>	<u>5,059</u>	<u>1,521</u>
Legal and professional costs				
Audit/Independent examination fees	100	-	100	100
Accountancy and bookkeeping	34	-	34	-
Other legal and professional costs	300	-	300	-
	<u>434</u>	<u>-</u>	<u>434</u>	<u>100</u>
Total of expenditure of other costs	<u>5,493</u>	<u>-</u>	<u>5,493</u>	<u>1,801</u>
Total expenditure	21,711	-	21,711	36,127
Net gains on investments	-	-	-	-
Net income	<u>35,358</u>	<u>4,100</u>	<u>39,458</u>	<u>56,036</u>
Net income before other gains/(losses)	<u>35,358</u>	<u>4,100</u>	<u>39,458</u>	<u>56,036</u>
Other Gains	-	-	-	-
Net movement in funds	<u>35,358</u>	<u>4,100</u>	<u>39,458</u>	<u>56,036</u>
Reconciliation of funds:				
Total funds brought forward	80,139	21,256	101,395	45,359
Total funds carried forward	<u>115,497</u>	<u>25,356</u>	<u>140,853</u>	<u>101,395</u>

Summarised Trial Balance for Period 01/12/2023 to 30/11/2024 for Mahayogi Siddhababa Spiritual Academy UK

	Original Trial Balance	Aggregated Journals	Final Trial Balance	Prior Period Final Trial Balance
	£	£	£	£
Income from donations and legacies				
Donations and legacies - 1	-	(3,079.69)	(3,079.69)	(5,203.25)
Donations and legacies - 2	-	(3,075.00)	(3,075.00)	(27,835.10)
Donations and legacies - 3	-	(22,212.01)	(22,212.01)	-
Income from charitable activities				
Charitable activities - 1	-	(8,067.55)	(8,067.55)	(30,310.16)
Charitable activities - 3	-	-	-	(9,550.00)
Investment income				
Investment income - 1	-	(4,100.00)	(4,100.00)	(19,005.72)
Other income				
Other incoming resources - 1	-	-	-	(260.00)
Other incoming resources - 2	-	(19,701.64)	(19,701.64)	-
Other incoming resources - 3	-	(931.00)	(931.00)	-
Other incoming resources - 4	-	(3.04)	(3.04)	-
Costs of generating income from donations and legacies				
Costs of generating income from donations and legacies	-	2,923.00	2,923.00	12,259.42
Charitable activities				
Charitable activities costs - 1	-	13,295.20	13,295.20	21,246.00
Charitable activities costs - 3	-	-	-	151.00
Charitable activities costs - 4	-	-	-	670.00
Administrative expenses				
Administrative expenses premises costs - Other	-	-	-	180.36
Administrative expenses - Depreciation - TFA 4	-	1,713.25	1,713.25	378.59
General administrative costs - Bank charges	-	125.29	125.29	113.36
General administrative costs - Information and	-	-	-	515.33
General administrative costs - Software, IT support and	-	1,988.99	1,988.99	-
General administrative costs - Stationery and printing	-	20.79	20.79	-
General administrative costs - Subscriptions	-	1,193.31	1,193.31	-
General administrative costs - Sundry expenses	-	18.10	18.10	514.00
Legal and professional costs - Audit/Independent	-	100.00	100.00	100.00
Legal and professional costs - Accountancy and	-	34.00	34.00	-
Legal and professional costs - Other legal and	-	300.00	300.00	-
TOTAL : Profit And Loss Account	<u>-</u>	<u>(39,458.00)</u>	<u>(39,458.00)</u>	<u>(56,036.17)</u>
Tangible FA - Unrestricted funds				
TFA 4 [Fixtures, fittings and equipment] - Cost - b/fwd	1,563.85	-	1,563.85	206.44
TFA 4 [Fixtures, fittings and equipment] - Cost -	-	5,718.73	5,718.73	1,357.41
TFA 4 [Fixtures, fittings and equipment] - Depreciation	(430.09)	-	(430.09)	(51.50)
TFA 4 [Fixtures, fittings and equipment] - Depreciation	-	(1,713.25)	(1,713.25)	(378.59)
Cash at bank and in hand - Unrestricted funds				
Current accounts	79,028.75	35,525.14	114,553.89	79,028.75
Deposit accounts	-	3.04	3.04	-
Petty cash	77.66	(77.66)	-	76.66
Cash at bank and in hand - Restricted funds				
Current accounts	21,256.00	-	21,256.00	21,256.00
Creditors Less Than One Year - Unrestricted funds				
Other Creditors	(102.00)	2.00	(100.00)	(100.00)
Accruals	1.00	-	1.00	-
Unrestricted funds				
General purposes fund - B/fwd	(80,139.17)	-	(80,139.17)	(43,109.00)
Restricted funds				

Summarised Trial Balance for Period 01/12/2023 to 30/11/2024 for Mahayogi Siddhababa Spiritual Academy UK

Restricted fund 1 - B/fwd	(21,256.00)	-	(21,256.00)	(2,250.00)
TOTAL : Balance Sheet	<u>-</u>	<u>39,458.00</u>	<u>39,458.00</u>	<u>56,036.17</u>
GRAND TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>