

REGISTERED CHARITY NUMBER: 1203393

DEVANHAAR
FINANCIAL STATEMENTS AND REPORT OF THE TRUSTEES
FOR THE YEAR TO 31 DECEMBER 2024

DEVANHAAR
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2024

	Page
Independant Examiners Report	3
Report of the Trustees	4
Summary of the Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

DEVANHAAR
INDEPENDANT EXAMINERS REPORT
REPORT TO THE TRUSTEES OF DEVANHAAR

I have reviewed the accounts of the charity for the year ending 31 December 2024.

My review was carried out in accordance with the generally accepted accounting principles and guidelines. This includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

In connection with my review, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Mandip Singh Sohal, FCCA
36 Lindsay Drive, Kenton, Harrow, Middlesex. HA3 0TD
9 October 2025

DEVANHAAR
REPORT OF THE TRUSTEES
FOR THE YEAR TO 31 DECEMBER 2024

The Trustees present their report with the financial statements of the charity for the year to 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The charity organises a number of activities annually such as annual week long Sikh camps (retreats), weekly Gurmat (Sikh philosophy) and Santhiya class (scripture reading), and delivering talks at Universities and Gurdwaras (Sikh places of worship).

In this reporting period, the charity organised 3 Sikh camps over the summer months and ran weekly santhiya classes at a Gurdwara in Birmingham

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number	1203393	
Principal Address	Business Ledger 3 Waterside Drive Langley Berkshire SL3 6EZ	
Trustees	Mandeep Singh Narwal	Chair
	Jitarun Singh Jandu	Trustee
	Gurpreet Kaur Sehmi	Trustee

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation, an incorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity is a registered charity and is managed day to day by its Trustees.

**DEVANHAAR
REPORT OF THE TRUSTEES
FOR THE YEAR TO 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

The Trustees meet regularly every quarter to discuss charity matters, including fundraising, current activities, future events and hold an AGM.

The charity organises a number of activities annually such as annual week long Sikh camps (retreats), weekly Gurmat (Sikh philosophy) and Santhiya class (scripture reading), and delivering talks at Universities and Gurdwaras (Sikh places of worship).

In this reporting period, the charity organised 3 Sikh camps over the summer months and ran weekly santhiya classes at a Gurdwara in Birmingham

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'Mandeep Singh Narwal', with a long horizontal flourish extending to the right.

Mandeep Singh Narwal
Chair

9 October 2025

DEVANHAAR
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31 DECEMBER 2024

		2024 Unrestricted Funds £	2023 Unrestricted Funds £
	<u>Notes</u>		
INCOMING RESOURCES			
Incoming resources from generated funds			
Donations, legacies and charitable activities	2	111,136	15,399
Other Income		10,413	0
Total incoming resources		<u>121,549</u>	<u>15,399</u>
RESOURCES EXPENDED			
Costs of generating funds			
Charitable Activities	3	91,194	2,188
Other Costs	4	4,523	0
Governance costs		562	36
Total resources expended		<u>96,279</u>	<u>2,225</u>
NET INCOMING/(OUTGOING) RESOURCES		25,270	13,173
RECONCILIATION OF FUNDS			
Total funds brought forward		13,173	0
TOTAL FUNDS CARRIED FORWARD		<u><u>38,443</u></u>	<u><u>13,173</u></u>

DEVANHAAR
BALANCE SHEET
FOR THE YEAR TO 31 DECEMBER 2024

	<u>Notes</u>	2024 Unrestricted Funds £	2023 Unrestricted Funds £
FIXED ASSETS			
Equipment	6	2,548	1,413
CURRENT ASSETS			
Debtors		0	0
Cash at bank and in hand		35,895	11,760
		<u>35,895</u>	<u>11,760</u>
CREDITORS			
Amounts falling due within one year	7	0	0
NET CURRENT ASSETS		<u>35,895</u>	<u>11,760</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,443	13,173
NET ASSETS		<u>38,443</u>	<u>13,173</u>
FUNDS			
Unrestricted funds	8	38,443	13,173
TOTAL FUNDS		<u>38,443</u>	<u>13,173</u>

The financial statements were approved by the Board of Trustees on 09 October 2025 and were signed on its behalf by:



Mandeep Singh Narwal
Chair

DEVANHAAR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2024

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2000) exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Depreciation

The charity applies a straight-line method of depreciation to all tangible fixed assets.

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.

The notes form part of these financial statements

2 DONATIONS, LEGACIES & CHARITABLE ACTIVITIES	2024	2023
	£	£
Charitable Activities	251	7,045
Donations & Legacies	110,885	8,354
	<u>111,136</u>	<u>15,399</u>
3 CHARITABLE ACTIVITIES	2024	2023
	£	£
Cost of charitable activities	70,717	733
Vidyala Teaching	7,164	1,455
Materials	9,893	0
Promotion activities	3,420	0
	<u>91,194</u>	<u>2,188</u>
4 OTHER COSTS	2024	2023
	£	£
Other Costs	3,643	36
Depreciation	880	0
	<u>4,523</u>	<u>36</u>
5 TRUSTEES' REMUNERATION AND BENEFITS	2024	2023
	£	£
Trustees' remuneration, other benefits or expenses	<u>0</u>	<u>0</u>
6 FIXED ASSETS	2024	2023
	£	£
Opening balance	1,413	0
Additions /(Disposals)	2,015	1,413
	<u>3,428</u>	<u>1,413</u>
Depreciation	880	0
Balance carried forward	<u>2,548</u>	<u>1,413</u>
There were no investment assets outside the UK.		
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Other Creditors	<u>0</u>	<u>0</u>

The notes form part of these financial statements

8 MOVEMENT IN FUNDS	1/12/24		31/12/24
	£	£	£
Unrestricted funds			
General fund	13,173	25,270	38,443
TOTAL FUNDS	<u>13,173</u>	<u>25,270</u>	<u>38,443</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	121,549	96,279	25,270
TOTAL FUNDS	<u>121,549</u>	<u>96,279</u>	<u>25,270</u>

The notes form part of these financial statements