

# SANT NIRANKARI MANDAL UK

England & Wales · Charity number 503029

## Details

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**Other names** UNIVERSAL BROTHERHOOD

**Status** Registered

**Legal form** Other

**Registered** 1974-04-15

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

## Contact

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**Address** Sant Nirankari Mandal  
Great Western Street  
Wednesbury  
West Midlands  
WS10 7LL

**Phone** 07880545818

**Email** [balwant.singh@nirankari.org](mailto:balwant.singh@nirankari.org)

**Website** [www.nirankari.org](http://www.nirankari.org)

## Activities

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**Objects:** THE ADVANCEMENT OF RELIGION IN ACCORDANCE WITH THE TEACHING OF THE NIRANKARI MANDAL. SEE CONSTITUTION AND RULES FOR FURTHER DETAILS

**Activities:** The Sant Nirankari Mission is an all-embracing spiritual movement dedicated to human welfare. Congregations are held across the UK in Satsang Bhawans emphasising the importance of self-realisation through God realisation. All faiths are welcome to participate. It provides facilities for multi-faith meetings, encourages involvement in charity work, music, yoga classes and blood donations.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Overseas Aid/famine Relief, Religious Activities, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-05	£1,840,060	£615,805	£12,670,605	0
2024-04-05	£1,039,917	£539,132	£11,446,350	0
2023-04-05	£695,502	£299,067	£10,945,565	0
2022-04-05	£578,276	£295,773	£10,549,130	0
2021-04-05	£387,819	£305,363	-	-

## Trustees

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Name	Role	Appointed
<b>SUKHJINDER SINGH</b>	Chair	
KANWAR BHUPINDRA SINGH ANAND		2025-09-05

**SANT NIRANKARI MANDAL UK**

England & Wales - Charity number 503029

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# Accounts

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REGISTERED CHARITY NUMBER: 503029

Report of the Trustees and  
Audited Financial Statements for the Year Ended 5 April 2025  
for  
SANT NIRANKARI MANDAL (UK)

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**SANT NIRANKARI MANDAL (UK)**

**Contents of the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2025**

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## **SANT NIRANKARI MANDAL (UK)**

### **Report of the Trustees** **FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

The objects of the Mission is to afford a genuine effort to unite mankind for the good of humanity and the promotion of responsible living in society having high regards for all religions and belief systems.

The aims of the Mission are:

- a. The advancement of religion in accordance with the teachings of the Mission
- b. To conduct any charitable purposes as decided by the Executive Body of the Mandal
- c. In furtherance of the aforesaid objects and not otherwise, to promote and spread the message of fraternity and universal brotherhood among all human being irrespective of their colour, creed, caste, race, religion or nationality based on the fatherhood of one Almighty God, and to conduct programs and meetings for informing the public about God and about the Mandal's function and purpose, which are to be achieved by means of:
  - c-i holding daily, weekly, monthly, quarterly, half yearly, and yearly meetings throughout the United Kingdom
  - c-ii Publishing and distributing the Mission's magazines, leaflets, bills, letters and other material without making charge in accordance with the responsibilities given to the volunteers of the Mission by the Executive Body.
  - c-iii Use of Internet and media facilities to publicise and inform the activities of the Mission locally, nationally and globally in accordance with the responsibilities given to volunteers of the Mission by the Executive Body.
- d. To organize and operate allied institutions for the benefit of the public in general and for the members of the Sant Nirankari Mission in particular.
- e. To administer funds of the Mandal, to co-ordinate the successful and efficient operation of the Mandal and of any units which form the part of the Mandal, and to manage assets vested in and belonging to the Mandal and its component units.
- f. To provide for the accommodation if needed for the missionaries of the organization from within the UK and abroad while they are carrying on the Mandal's work in the United Kingdom.
- g. To do all such other things as shall be necessary for the attainment of the aforesaid aims and objectives.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

With the direction and approval of Her Holiness Satguru Mata Sudiksha Ji Maharaj, several projects continue to be carried out for the wellbeing of members of the Mission and public at large.

" Sangat (Congregation) in English and other languages to increase awareness of the Mission's message of Unity in Diversity held in branches throughout the UK

" Spiritual, social, and cultural events that support peace and harmony in line with the Mission's philosophy, as well as cultural art and drama and sporting activities

" Promotion of interfaith networking and social cohesion.

" Social gatherings that include cooking, yoga, meditation, and diet advice.

" Adopt environmentally friendly changes, such as recycling facilities and LED lighting.

" Blood donation and Tree Plantation drives

" Support charitable activities such as cancer research or giving aid to victims of natural disasters and promoting humanitarian laws.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The Mandal is reliant on voluntary donations from members. The budgetary control, approval systems, internal audits and regular oversee by the executives in charge of their specific areas ensures the well managements of the Charity's funds.

##### **Reserves policy**

All funds are "unrestricted funds" and there is no specific level of expenditure earmarked and held in reserves for the present or in the future. The trustees' decision to acquire a land or building is dependent on the needs and requirements of the congregations and funds available.

## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2025

#### **FUTURE PLANS**

Satguru is mindful of the potential devastation currently being caused in the name of religion all over the world. No country appears to have escaped from such intolerance and conflicts. With this in mind Her Holiness has been traveling extensively in these troubled times to promote peace, human unity, fraternity, tolerance and the concept "unity in diversity".

To encourage harmony and peaceful coexistence among people of all religions and varied beliefs, the Executive Body and all branches in the UK shall continue to arrange regular meetings at the local level with other faiths incorporating members at the grassroots level.

With the increasing membership, the Executive Body will investigate increasing seating capacity in all Bhawans (places of worship) in the United Kingdom where practical and purchase or modify the buildings as necessary.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

"The Sant Nirankari Mandal U.K." also known as Sant Nirankari Mission and sometimes referred to as SNM UK or simply as Mandal or Mission and often described, as the Universal Brotherhood was constituted under a trust deed dated 3rd February 1974 and is a registered charity, number 503029.

The Supreme Head and the Spiritual Guide of the Mission/Mandal is Her Holiness Satguru Mata Sudiksha Ji Maharaj hereinafter referred to as "Satguru".

##### **SUPREMACY OF SATGURU**

The Satguru shall be the supreme entity, possessing absolute authority and control over all matters connected with or related to the Mandal/Mission, the Executive Committee (also referred to as the Executive Body of the Sant Nirankari Mandal UK), and Mandal's component units in any form whatsoever including the power to reconstitute, expand, reduce the number of members of the Executive Body or the component units, but it is understood that the Sant Nirankari Mandal, U.K. shall have absolute control over the assets of the organisation in the United Kingdom.

##### **EXECUTIVE BODY:-**

The Sant Nirankari Mandal shall have its Executive Body comprising of members selected and nominated by the Satguru from time to time.

The number of Members in the Executive Body was five, at the Year Ending 5 April 2025.

One Member resigned on 24 August 2025 leaving the number of Executive Members as four at the date of signing of this Report.

The numbers of Members can be altered as and when needed by the Mandal in accordance with the Supremacy of Satguru mentioned above.

No person who is not a Member of the Mission can be nominated as a member of the Executive Body.

The Member of the Executive Body shall remain in office at the sole discretion of the Satguru.

Any Member of the Executive Body may resign or be removed by the Satguru on grounds of misconduct, unsatisfactory work or any other grounds and Satguru may nominate any other member to fill the vacancy.

##### **Policies and procedures for the induction and training of trustees**

Since the Sant Nirankari Mandal (UK) is wholly and solely a charitable movement, all services rendered, and donations given are on a voluntary basis.

The Mission's procedures in relation to induction, training and continuity of trustees is reviewed as necessary by the executive body to ensure compliance with UK laws.

Appointment of trustees will remain from within members of the Mandal and Executive body, with the overriding decision resting with Her Holiness.

##### **Risk management**

The charity trustees and executive committee have considered the major risks to which it is exposed and have reviewed those risks and established systems and procedures to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charly number**

503029

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**Principal address**

Sant Nirankari Satsang Bhawan  
Great Western Street  
Wednesbury  
West Midlands  
WS10 7LL

**Trustees**

Trustee's and Executive Committee:

Mr. Sukhjinder Singh  
President, Chair and Trustee

Mr. Harbhinder Singh Bhatia (resigned on 24th August 2025)  
General Secretary and Trustee

Mr. Bhupindra Singh Anand (appointed as trustee on 05th September 2025)  
Publication, Internet and Media

Mr. Gurpreet Singh Bhatia  
Social and Welfare

Mr. Balwant Singh  
Executive Member

**Auditors**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**Solicitors**

Harbans Singh & Co  
17 Church Street  
Oldbury  
West Midlands  
B69 3AD

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Natwest Bank Plc  
34 High Street,  
Smethwick,  
Warley, West Midlands  
B66 1DU

Punjab National Bank  
(International) Limited  
290 Soho Road  
Birmingham  
B21 9LZ

State Bank of India  
118 Soho Road  
Handsworth  
Birmingham  
B21 9DP

Bank of India  
182 Soho Road  
Handsworth  
Birmingham  
B21 9LP

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2025**

Approved by order of the board of trustees on 26 January 2026 and signed on its behalf by:



Mr Bhupinder Singh Anand - Trustee

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Opinion**

We have audited the financial statements of Sant Nirankari Mandal (UK) (the 'charity') for the year ended 5 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the charitable organization and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable organization ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organization for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LF

26 January 2026

**SANT NIRANKARI MANDAL (UK)**

**Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2025**

		5/4/25 Unrestricted funds £	5/4/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	884,793	850,969
Other trading activities	3	1,161	8,584
Investment income	4	261,317	180,364
Other income		692,789	-
<b>Total</b>		<b>1,840,060</b>	<b>1,039,917</b>
<b>EXPENDITURE ON</b>			
Charitable activities	5	615,805	539,132
Charitable activities			
<b>NET INCOME</b>		<b>1,224,255</b>	<b>500,785</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		11,446,350	10,945,565
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,670,605</b>	<b>11,446,350</b>

The notes form part of these financial statements


SANT NIRANKARI MANDAL (UK)

Balance Sheet  
5 APRIL 2025

	Notes	5/4/25 Unrestricted funds £	5/4/24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	5,971,573	5,369,522
<b>CURRENT ASSETS</b>			
Stocks	11	1,000	1,000
Debtors	12	150,826	155,823
Cash at bank and in hand		6,550,866	5,923,665
		<u>6,702,692</u>	<u>6,080,488</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,660)	(3,660)
<b>NET CURRENT ASSETS</b>		<u>6,699,032</u>	<u>6,076,828</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,670,605</u>	<u>11,446,350</u>
<b>NET ASSETS</b>		<u>12,670,605</u>	<u>11,446,350</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>12,670,605</u>	<u>11,446,350</u>
<b>TOTAL FUNDS</b>		<u>12,670,605</u>	<u>11,446,350</u>

The financial statements were approved by the Board of Trustees the Board of Trustees and authorised for issue on 26 January 2026 and were signed on its behalf by:

  
Mr Sukhjinder Singh President - Trustee

  
Mr Bhupinder Singh Anand - Trustee

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	5/4/25 £	5/4/24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	498,124	540,638
Net cash provided by operating activities		<u>498,124</u>	<u>540,638</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(871,606)	(235,509)
Sale of tangible fixed assets		739,366	-
Interest received		261,317	180,364
Net cash provided by/(used in) investing activities		<u>129,077</u>	<u>(55,145)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>627,201</u>	<u>485,493</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>5,923,665</u>	<u>5,438,172</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>6,550,866</u></u>	<u><u>5,923,665</u></u>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	5/4/25	5/4/24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	1,224,255	500,785
Adjustments for:		
Depreciation charges	222,980	216,854
Profit on disposal of fixed assets	(692,789)	-
Interest received	(261,317)	(180,364)
rounding	(2)	-
Decrease in debtors	4,997	3,243
Increase in creditors	-	120
<b>Net cash provided by operations</b>	<b>498,124</b>	<b>540,638</b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.24	Cash flow	At 5.4.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	5,923,665	627,201	6,550,866
	5,923,665	627,201	6,550,866
<b>Total</b>	<b>5,923,665</b>	<b>627,201</b>	<b>6,550,866</b>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**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 2019)', 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.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

<b>2. DONATIONS AND LEGACIES</b>		<b>5/4/25</b>	<b>5/4/24</b>
		£	£
Donations		770,963	684,966
Gift aid		87,892	166,003
Donated services and facilities		25,938	-
		<u>884,793</u>	<u>850,969</u>
<b>3. OTHER TRADING ACTIVITIES</b>		<b>5/4/25</b>	<b>5/4/24</b>
		£	£
Literature and magazine		1,161	8,584
		<u>1,161</u>	<u>8,584</u>
<b>4. INVESTMENT INCOME</b>		<b>5/4/25</b>	<b>5/4/24</b>
		£	£
Interest receivable		261,317	180,364
		<u>261,317</u>	<u>180,364</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
	Direct	Support	
	Costs (see	costs (see	
	note 6)	note 7)	Totals
	£	£	£
Charitable activities	608,734	7,071	615,805
	<u>608,734</u>	<u>7,071</u>	<u>615,805</u>
<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		<b>5/4/25</b>	<b>5/4/24</b>
		£	£
Motoring and travelling		29,685	5,424
Repairs and maintenance		12,152	11,936
Insurance		29,276	28,387
Light, heat and water		134,441	124,992
Telephone and fax		2,786	877
Postage, stationery & advert		2,301	441
Literature and magazines		746	691
Sundries		5,129	3,169
Marquees and portakabins		37,086	-
Coaches and rented vehicles		4,920	-
Catering, food and utensils		73,814	37,821
Broadcast and media		5,145	-
Conference facilities/ Expense		48,273	19,983
Donations - Macmillan		-	1,482
Loan write off		-	79,818
Depreciation		222,980	216,853
		<u>608,734</u>	<u>531,874</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**7. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Charitable activities	<u>3,411</u>	<u>3,660</u>	<u>7,071</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	850,969
Other trading activities	8,584
Investment income	<u>180,364</u>
<b>Total</b>	<u>1,039,917</u>
<b>EXPENDITURE ON</b>	
Charitable activities	
Charitable activities	<u>539,132</u>
<b>NET INCOME</b>	500,785
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	10,945,565
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>11,446,350</u></u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 6 April 2024	7,181,636	400,967	254,078	7,836,681
Additions	791,117	80,489	-	871,606
Disposals	(98,356)	-	-	(98,356)
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2025	7,874,397	481,456	254,078	8,609,931
<b>DEPRECIATION</b>				
At 6 April 2024	1,918,758	352,270	196,131	2,467,159
Charge for year	154,645	56,744	11,589	222,978
Eliminated on disposal	(51,779)	-	-	(51,779)
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2025	2,021,624	409,014	207,720	2,638,358
<b>NET BOOK VALUE</b>				
At 5 April 2025	<u>5,852,773</u>	<u>72,442</u>	<u>46,358</u>	<u>5,971,573</u>
At 5 April 2024	<u>5,262,878</u>	<u>48,697</u>	<u>57,947</u>	<u>5,369,522</u>

**11. STOCKS**

	5/4/25 £	5/4/24 £
Stocks	<u>1,000</u>	<u>1,000</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/25 £	5/4/24 £
Other debtor Bank of India	37,552	39,221
Other debtor Punjab Bank	81,116	89,023
Branches	6,922	3,710
Prepayments	25,236	23,869
	<hr/>	<hr/>
	<u>150,826</u>	<u>155,823</u>

Other debtor Bank of India & Punjab National Bank are unrealised interest on fixed deposit accounts.

**SANT NIRANKARI MANDAL (UK)****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>5/4/25</b>	<b>5/4/24</b>
		£	£
Other creditors		<u>3,660</u>	<u>3,660</u>
<b>14. MOVEMENT IN FUNDS</b>			
	At 6.4.24	Net movement in funds	At 5.4.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	11,446,350	1,224,255	12,670,605
<b>TOTAL FUNDS</b>	<u>11,446,350</u>	<u>1,224,255</u>	<u>12,670,605</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,840,060	(615,805)	1,224,255
<b>TOTAL FUNDS</b>	<u>1,840,060</u>	<u>(615,805)</u>	<u>1,224,255</u>

Comparatives for movement in funds

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,945,565	500,785	11,446,350
<b>TOTAL FUNDS</b>	<u>10,945,565</u>	<u>500,785</u>	<u>11,446,350</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,039,917	(539,132)	500,785
<b>TOTAL FUNDS</b>	<u>1,039,917</u>	<u>(539,132)</u>	<u>500,785</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**14. MOVEMENT IN FUNDS - continued**

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
<b>Unrestricted funds</b>			
General fund	10,945,565	1,725,040	12,670,605
<b>TOTAL FUNDS</b>	<u>10,945,565</u>	<u>1,725,040</u>	<u>12,670,605</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 £
<b>Unrestricted funds</b>			
General fund	2,879,977	(1,154,937)	1,725,040
<b>TOTAL FUNDS</b>	<u>2,879,977</u>	<u>(1,154,937)</u>	<u>1,725,040</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2025**

	5/4/25 £	5/4/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	770,963	684,966
Gift aid	87,892	166,003
Donated services and facilities	25,938	-
	<hr/>	<hr/>
	884,793	850,969
<b>Other trading activities</b>		
Literature and magazine	1,161	8,584
<b>Investment income</b>		
Interest receivable	261,317	180,364
<b>Other income</b>		
Gain on sale of tangible fixed assets	692,789	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>1,840,060</b>	<b>1,039,917</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Motoring and travelling	29,685	5,424
Repairs and maintenance	12,152	11,936
Insurance	29,276	28,387
Light, heat and water	134,441	124,992
Telephone and fax	2,786	877
Postage, stationery & advert	2,301	441
Literature and magazines	746	691
Sundries	5,129	3,169
Marquees and portakabins	37,086	-
Coaches and rented vehicles	4,920	-
Catering, food and utensils	73,814	37,821
Broadcast and media	5,145	-
Conference facilities/ Expense	48,273	19,983
Donations - Macmillan	-	1,482
Loan write off	-	79,818
Freehold property	154,645	138,823
Fixtures and fittings	56,745	62,321
Motor vehicles	11,590	15,709
	<hr/>	<hr/>
	608,734	531,874
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	3,411	3,598

This page does not form part of the statutory financial statements

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2025**

	5/4/25 £	5/4/24 £
Finance		
Governance costs		
Auditors' remuneration	3,660	3,660
Total resources expended	615,805	539,132
Net income	1,224,255	500,785

This page does not form part of the statutory financial statements

**SANT NIRANKARI MANDAL UK**

England & Wales - Charity number 503029

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# Accounts

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Report of the Trustees and  
Audited Financial Statements for the Year Ended 5 April 2024  
for  
SANT NIRANKARI MANDAL (UK)

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**SANT NIRANKARI MANDAL (UK)**

**Contents of the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2024**

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## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

The objects of the Mission is to afford a genuine effort to unite mankind for the good of humanity and the promotion of responsible living in society having high regards for all religions and belief systems.

The aims of the Mission are:

- a. The advancement of religion in accordance with the teachings of the Mission
- b. To conduct any charitable purposes as decided by the Executive Body of the Mandal
- c. In furtherance of the aforesaid objects and not otherwise, to promote and spread the message of fraternity and universal brotherhood among all human being irrespective of their colour, creed, caste, race, religion or nationality based on the fatherhood of one Almighty God, and to conduct programs and meetings for informing the public about God and about the Mandal's function and purpose, which are to be achieved by means of:
  - c-i holding daily, weekly, monthly, quarterly, half yearly, and yearly meetings throughout the United Kingdom
  - c-ii Publishing and distributing the Mission's magazines, leaflets, bills, letters and other material without making charge in accordance with the responsibilities given to the volunteers of the Mission by the Executive Body.
  - c-iii Use of Internet and media facilities to publicise and inform the activities of the Mission locally, nationally and globally in accordance with the responsibilities given to volunteers of the Mission by the Executive Body.
- d. To organize and operate allied institutions for the benefit of the public in general and for the members of the Sant Nirankari Mission in particular.
- e. To administer funds of the Mandal, to co-ordinate the successful and efficient operation of the Mandal and of any units which form the part of the Mandal, and to manage assets vested in and belonging to the Mandal and its component units.
- f. To provide for the accommodation if needed for the missionaries of the organization from within the UK and abroad while they are carrying on the Mandal's work in the United Kingdom.
- g. To do all such other things as shall be necessary for the attainment of the aforesaid aims and objectives.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

With the direction and approval of Her Holiness Satguru Mata Sudiksha Ji Maharaj, several projects continue to be carried out for the wellbeing of members of the Mission and public at large.

- " Sangat (Congregation) in English and other languages to increase awareness of the Mission's message of Unity in Diversity held in branches throughout the UK
- " Spiritual, social, and cultural events that support peace and harmony in line with the Mission's philosophy, as well as cultural art and drama and sporting activities
- " Promotion of interfaith networking and social cohesion.
- " Social gatherings that include cooking, yoga, meditation, and diet advice.
- " Adopt environmentally friendly changes, such as recycling facilities and LED lighting.
- " Blood donation and Tree Plantation drives
- " Support charitable activities such as cancer research or giving aid to victims of natural disasters and promoting humanitarian laws.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The Mandal is reliant on voluntary donations from members. The budgetary control, approval systems, internal audits and regular oversee by the executives in charge of their specific areas ensures the well managements of the Charity's funds.

##### **Reserves policy**

All funds are "unrestricted funds" and there is no specific level of expenditure earmarked and held in reserves for the present or in the future.' The trustees' decision to acquire a land or building is dependent on the needs and requirements of the congregations and funds available.

## **SANT NIRANKARI MANDAL (UK)**

### **Report of the Trustees** **FOR THE YEAR ENDED 5 APRIL 2024**

#### **FUTURE PLANS**

Satguru is mindful of the potential devastation currently being caused in the name of religion all over the world. No country appears to have escaped from such intolerance and conflicts. With this in mind Her Holiness has been traveling extensively in these troubled times to promote peace, human unity, fraternity, tolerance and the concept "unity in diversity".

To encourage harmony and peaceful coexistence among people of all religions and varied beliefs, the Executive Body and all branches in the UK shall continue to arrange regular meetings at the local level with other faiths incorporating members at the grassroots level.

With the increasing membership, the Executive Body will investigate increasing seating capacity in all Bhawans (places of worship) in the United Kingdom where practical and purchase or modify the buildings as necessary.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

"The Sant Nirankari Mandal U.K." also known as Sant Nirankari Mission and sometimes referred to as SNM UK or simply as Mandal or Mission and often described, as the Universal Brotherhood was constituted under a trust deed dated 3rd February 1974 and is a registered charity, number 503029.

The Supreme Head and the Spiritual Guide of the Mission/Mandal is Her Holiness Satguru Mata Sudiksha Ji Maharaj hereinafter referred to as "Satguru".

##### **SUPREMACY OF SATGURU**

The Satguru shall be the supreme entity, possessing absolute authority and control over all matters connected with or related to the Mandal/Mission, the Executive Committee (also referred to as the Executive Body of the Sant Nirankari Mandal UK), and Mandal's component units in any form whatsoever including the power to reconstitute, expand, reduce the number of members of the Executive Body or the component units, but it is understood that the Sant Nirankari Mandal, U.K. shall have absolute control over the assets of the organisation in the United Kingdom.

##### **EXECUTIVE BODY:-**

The Sant Nirankari Mandal shall have its Executive Body comprising of members selected and nominated by the Satguru from time to time.

The number of Members in the Executive Body is presently five but can be altered as and when needed by the Mandal in accordance with the Supremacy of Satguru mentioned above.

No person who is not a Member of the Mission can be nominated as a member of the Executive Body.

The Member of the Executive Body shall remain in office at the sole discretion of the Satguru.

Any Member of the Executive Body may resign or be removed by the Satguru on grounds of misconduct, unsatisfactory work or any other grounds and Satguru may nominate any other member to fill the vacancy.

##### **Policies and procedures for the induction and training of trustees**

Since the Sant Nirankari Mandal (UK) is wholly and solely a charitable movement, all services rendered, and donations given are on a voluntary basis.

The Mission's procedures in relation to induction, training and continuity of trustees is reviewed as necessary by the executive body to ensure compliance with UK laws.

Appointment of trustees will remain from within members of the Mandal and Executive body, with the overriding decision resting with Her Holiness.

##### **Risk management**

The charity trustees and executive committee have considered the major risks to which it is exposed and have reviewed those risks and established systems and procedures to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
503029

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2024**

**Principal address**

Sant Nirankari Satsang Bhawan  
Great Western Street  
Wednesbury  
West Midlands  
WS10 0AS

**Trustees**

Trustee's and Executive Committee:

Mr. Sukhjinder Singh

**President, Chair and Trustee**

Mr. Harmohinder Singh Bhatia

**General Secretary and Trustee**

Mr. Bhupindra Singh Anand

**Publication, Internet and Media**

Mr. Gurpreet Singh Bhatia

**Social and Welfare**

Mr. Balwant Singh

**Executive Member**

**Auditors**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**Solicitors**

Harbans Singh & Co  
391 Soho Road  
Handsworth  
Birmingham  
B21 9SF

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Natwest Bank Plc  
34 High Street,  
Smethwick,  
Warley, West Midlands  
B66 1DU

Punjab National Bank  
(International) Limited  
290 Soho Road  
Birmingham  
B21 9LZ

State Bank of India  
118 Soho Road  
Handsworth  
Birmingham  
B21 9DP

Bank of India  
182 Soho Road  
Handsworth  
Birmingham  
B21 9LP

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 26 January 2025 and signed on its behalf by:



Mr Harmohinder Singh Bhatia - Trustee

**Report of the Independent Auditors to the Trustees of  
Sant Nirankari Mandal (UK)**

**Opinion**

We have audited the financial statements of Sant Nirankari Mandal (UK) (the 'charity') for the year ended 5 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the charitable organization and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable organization ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organization for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

26 January 2025

**SANT NIRANKARI MANDAL (UK)**

**Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2024**

		<b>5/4/24</b>	<b>5/4/23</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	850,969	615,321
Other trading activities	3	8,584	13,301
Investment income	4	180,364	66,880
<b>Total</b>		<b>1,039,917</b>	<b>695,502</b>
<b>EXPENDITURE ON</b>			
Charitable activities	5		
Charitable activities		539,132	299,067
<b>NET INCOME</b>		<b>500,785</b>	<b>396,435</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		10,945,565	10,549,130
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>11,446,350</b>	<b>10,945,565</b>

The notes form part of these financial statements

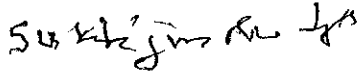
**SANT NIRANKARI MANDAL (UK)**

**Balance Sheet**  
**5 APRIL 2024**

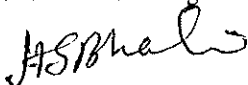
	Notes	5/4/24 Unrestricted funds £	5/4/23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	5,369,522	5,350,867
<b>CURRENT ASSETS</b>			
Stocks	11	1,000	1,000
Debtors	12	155,823	159,066
Cash at bank and in hand		5,923,665	5,438,172
		<hr/> 6,080,488	<hr/> 5,598,238
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,660)	(3,540)
<b>NET CURRENT ASSETS</b>		<hr/> 6,076,828	<hr/> 5,594,698
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 11,446,350	<hr/> 10,945,565
<b>NET ASSETS</b>		<hr/> 11,446,350	<hr/> 10,945,565
<b>FUNDS</b>	14		
Unrestricted funds		<hr/> 11,446,350	<hr/> 10,945,565
<b>TOTAL FUNDS</b>		<hr/> 11,446,350	<hr/> 10,945,565

The financial statements were approved by the Board of Trustees the Board of Trustees and authorised for issue on 26 January 2025 and were signed on its behalf by:

Mr Sukhjinder Singh President - Trustee



Mr Harmohinder Singh Bhatia - Trustee



The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2024**

	Notes	5/4/24 £	5/4/23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	540,638	442,371
Net cash provided by operating activities		<u>540,638</u>	<u>442,371</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(235,509)	(524,515)
Interest received		180,364	66,880
Net cash used in investing activities		<u>(55,145)</u>	<u>(457,635)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>485,493</u>	<u>(15,264)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>5,438,172</u>	<u>5,453,436</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>5,923,665</u></u>	<u><u>5,438,172</u></u>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	5/4/24	5/4/23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	500,785	396,435
<b>Adjustments for:</b>		
Depreciation charges	216,854	188,205
Interest received	(180,364)	(66,880)
Decrease/(increase) in debtors	3,243	(53,338)
Increase/(decrease) in creditors	120	(22,051)
<b>Net cash provided by operations</b>	<b>540,638</b>	<b>442,371</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 6.4.23	Cash flow	At 5.4.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	5,438,172	485,493	5,923,665
	<u>5,438,172</u>	<u>485,493</u>	<u>5,923,665</u>
<b>Total</b>	<b>5,438,172</b>	<b>485,493</b>	<b>5,923,665</b>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2024**

**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 2019)', 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.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

<b>2. DONATIONS AND LEGACIES</b>		<b>5/4/24</b>	<b>5/4/23</b>
		<b>£</b>	<b>£</b>
Donations		684,966	605,571
Gift aid		166,003	-
Donated services and facilities		-	9,750
		<u>850,969</u>	<u>615,321</u>
<b>3. OTHER TRADING ACTIVITIES</b>		<b>5/4/24</b>	<b>5/4/23</b>
		<b>£</b>	<b>£</b>
Literature and magazine		8,584	13,301
		<u>8,584</u>	<u>13,301</u>
<b>4. INVESTMENT INCOME</b>		<b>5/4/24</b>	<b>5/4/23</b>
		<b>£</b>	<b>£</b>
Interest receivable		180,364	66,880
		<u>180,364</u>	<u>66,880</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
	Direct	Support	
	Costs (see	costs (see	
	note 6)	note 7)	Totals
	£	£	£
Charitable activities	531,874	7,258	539,132
	<u>531,874</u>	<u>7,258</u>	<u>539,132</u>
<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		<b>5/4/24</b>	<b>5/4/23</b>
		<b>£</b>	<b>£</b>
Motoring and travelling		5,424	330
Repairs and maintenance		11,936	5,316
Insurance		28,387	4,671
Light, heat and water		124,992	71,693
Telephone and fax		877	626
Postage, stationery & advert		441	1,068
Literature and magazines		691	1,736
Sundries		3,169	1,559
Marquees and portakabins		-	10,175
Catering, food and utensils		37,821	-
Conference facilities/ Expense		19,983	5,552
Donations - Macmillan		1,482	-
Loan write off		79,818	-
Depreciation		216,853	188,205
		<u>531,874</u>	<u>290,931</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2024**

**7. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Charitable activities	<u>3,598</u>	<u>3,660</u>	<u>7,258</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	615,321
Other trading activities	13,301
Investment income	66,880
<b>Total</b>	<u>695,502</u>
 <b>EXPENDITURE ON</b>	
Charitable activities	
Charitable activities	<u>299,067</u>
 <b>NET INCOME</b>	 396,435
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	10,549,130
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>10,945,565</u></u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2024**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 6 April 2023	7,057,222	343,972	199,978	7,601,172
Additions	124,414	56,995	54,100	235,509
	<u>7,181,636</u>	<u>400,967</u>	<u>254,078</u>	<u>7,836,681</u>
<b>DEPRECIATION</b>				
At 6 April 2023	1,779,935	289,949	180,421	2,250,305
Charge for year	138,823	62,321	15,710	216,854
	<u>1,918,758</u>	<u>352,270</u>	<u>196,131</u>	<u>2,467,159</u>
<b>NET BOOK VALUE</b>				
At 5 April 2024	<u>5,262,878</u>	<u>48,697</u>	<u>57,947</u>	<u>5,369,522</u>
At 5 April 2023	<u>5,277,287</u>	<u>54,023</u>	<u>19,557</u>	<u>5,350,867</u>

**11. STOCKS**

	5/4/24 £	5/4/23 £
Stocks	<u>1,000</u>	<u>1,000</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/24 £	5/4/23 £
Loan to SNM Verona, Italy	-	79,818
Other debtor Bank of India	39,221	12,114
Other debtor Punjab Bank	89,023	40,230
Branches	3,710	5,498
Prepayments	23,869	21,406
	<u>155,823</u>	<u>159,066</u>

Other debtor Bank of India & Punjab National Bank are unrealised interest on fixed deposit accounts.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/24	5/4/23
	£	£
Other creditors	<u>3,660</u>	<u>3,540</u>

**14. MOVEMENT IN FUNDS**

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,945,565	500,785	11,446,350
<b>TOTAL FUNDS</b>	<u>10,945,565</u>	<u>500,785</u>	<u>11,446,350</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,039,917	(539,132)	500,785
<b>TOTAL FUNDS</b>	<u>1,039,917</u>	<u>(539,132)</u>	<u>500,785</u>

**Comparatives for movement in funds**

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,549,130	396,435	10,945,565
<b>TOTAL FUNDS</b>	<u>10,549,130</u>	<u>396,435</u>	<u>10,945,565</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	695,502	(299,067)	396,435
<b>TOTAL FUNDS</b>	<u>695,502</u>	<u>(299,067)</u>	<u>396,435</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2024**

**14. MOVEMENT IN FUNDS - continued**

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

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	10,549,130	897,220	11,446,350
<b>TOTAL FUNDS</b>	<u>10,549,130</u>	<u>897,220</u>	<u>11,446,350</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 £
<b>Unrestricted funds</b>			
General fund	1,735,419	(838,199)	897,220
<b>TOTAL FUNDS</b>	<u>1,735,419</u>	<u>(838,199)</u>	<u>897,220</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2024**

	5/4/24 £	5/4/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	684,966	605,571
Gift aid	166,003	-
Donated services and facilities	-	9,750
	<u>850,969</u>	<u>615,321</u>
<b>Other trading activities</b>		
Literature and magazine	8,584	13,301
<b>Investment income</b>		
Interest receivable	180,364	66,880
	<u>1,039,917</u>	<u>695,502</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Motoring and travelling	5,424	330
Repairs and maintenance	11,936	5,316
Insurance	28,387	4,671
Light, heat and water	124,992	71,693
Telephone and fax	877	626
Postage, stationery & advert	441	1,068
Literature and magazines	691	1,736
Sundries	3,169	1,559
Marquees and portakabins	-	10,175
Catering, food and utensils	37,821	-
Conference facilities/ Expense	19,983	5,552
Donations - Macmillan	1,482	-
Loan write off	79,818	-
Freehold property	138,823	136,335
Fixtures and fittings	62,321	46,981
Motor vehicles	15,709	4,889
	<u>531,874</u>	<u>290,931</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	3,598	4,356
<b>Governance costs</b>		
Auditors' remuneration	3,660	3,780
Total resources expended	<u>539,132</u>	<u>299,067</u>
<b>Net income</b>	<u><u>500,785</u></u>	<u><u>396,435</u></u>

This page does not form part of the statutory financial statements

**SANT NIRANKARI MANDAL UK**

England & Wales - Charity number 503029

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# Accounts

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REGISTERED CHARITY NUMBER: 503029

Report of the Trustees and  
Audited Financial Statements for the Year Ended 5 April 2023.  
for  
SANT NIRANKARI MANDAL (UK)

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**SANT NIRANKARI MANDAL (UK)**

**Contents of the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2023**

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## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

The objects of the Mission is to afford a genuine effort to unite mankind for the good of humanity and the promotion of responsible living in society having high regards for all religions and belief systems.

##### **5-The aims of the Mission are:**

- a. The advancement of religion in accordance with the teachings of the Mission
- b. To conduct any charitable purposes as decided by the Executive Body of the Mandal
- c. In furtherance of the aforesaid objects and not otherwise, to promote and spread the message of fraternity and universal brotherhood among all human being irrespective of their colour, creed, caste, race, religion or nationality based on the fatherhood of one Almighty God, and to conduct programs and meetings for informing the public about God and about the Mandal's function and purpose, which are to be achieved by means of:
  - c-i holding daily, weekly, monthly, quarterly, half yearly, and yearly meetings throughout the United Kingdom
  - c-ii Publishing and distributing the Mission's magazines, leaflets, bills, letters and other material without making charge in accordance with the responsibilities given to the volunteers of the Mission by the Executive Body.
  - c-iii Use of Internet and media facilities to publicise and inform the activities of the Mission locally and globally in accordance with the responsibilities given to volunteers of the Mission by the Executive Body.
- d. To organize and operate allied institutions for the benefit of the public in general and for the members of the Sant Nirankari Mission in particular.
- e. To administer funds of the Mandal, to co-ordinate the successful and efficient operation of the Mandal and of any units which form the part of the Mandal, and to manage assets vested in and belonging to the Mandal and its component units.
- f. To provide for the accommodation of missionaries of the organization from abroad while they are carrying on the Mandal's work in the United Kingdom.
- g. To do all such other things as shall be necessary for the attainment of the aforesaid aims and objectives.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

With the direction and approval of Her Holiness Satguru Mata Sudiksha Savinder Hardev Ji Maharaj, there have been several projects undertaken during the year for the wellbeing of all members of the Mission and public at large.

The brief summary of achievement includes:

- " Social Events embracing Yoga, Meditation, Diet and Alternative remedy.
- " Awareness of the Environment-looking at the changing need of energy usage, climate changes and recycling.
- " Cultural Art/Drama
- " Spiritual non-formal introduction to the Mission in a social, cultural setting to promote peace and harmony.
- " Sporting activities.
- " Blood donations.
- " Tree Plantation drives alongside Queens Canopy initiatives
- " Education and Arts including Music
- " Sangat (Congregation) in English and other languages to increase awareness of the Mission's message of Unity in Diversity held in most cities in the UK. During Covid, arranging for virtual online gatherings at the various branches across the UK with links worldwide enabling emotional and spiritual wellbeing to be addressed,
- " Promotion of interfaith networking and social cohesion.
- " Support charitable activities such as cancer research or giving aid to victims of natural disasters and promoting humanitarian laws. In this context the Mission contributed towards easing the impact on Covid by supporting food banks and food parcels to the needy across the UK, and contributing towards the provision of oxygen concentrators.

## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2023

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The Mandal is reliant on voluntary donations from members. The budgetary control, approval systems, internal audits and regular oversee by the executives in charge of their specific areas ensures the well managements of the Charity's funds.

##### **Reserves policy**

All funds are "unrestricted funds" and there is no specific level of expenditure earmarked and held in reserves for the present or in the future.' The trustees' decision to acquire a land or building is dependent on the needs and requirements of the congregations and funds available.

#### **FUTURE PLANS**

Satguru is mindful of the potential devastation currently being caused in the name of religion all over the world. No country appears to have escaped from such intolerance and conflicts. With this in mind Her Holiness has been traveling extensively in these troubled times to promote peace, human unity, fraternity, tolerance and the concept "unity in diversity".

At local level, the Executive Body and all members of the Mission will continue to hold regular meetings with the representatives of all other faiths involving members at gross route levels to promote harmony and peaceful co-existence among people of all religions and different beliefs.

With the increasing membership, the Executive Body will be looking into possibility of increasing seating capacity in all Bhawans (places of worship) in the United Kingdom

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

"The Sant Nirankari Mandal U.K" also known as Sant Nirankari Mission and sometimes referred to as SNM UK or simply as Mandal or Mission and often described, as the Universal Brotherhood was constituted under a trust deed dated 3rd February 1974 and is a registered charity, number 503029.

The Supreme Head and the Spiritual Guide of the Mission/Mandal is Her Holiness Satguru Mata Sudiksha Savinder Hardev Ji Maharaj hereinafter referred to as "Satguru".

##### SUPREMACY OF SATGURU

The Satguru shall be the supreme entity, possessing absolute authority and control over all matters connected with or related to the Mandal/Mission, the Executive Committee (also referred to as the Executive Body of the Sant Nirankari Mandal UK), and Mandal's component units in any form whatsoever including the power to reconstitute, expand, reduce the number of members of the Executive Body or the component units, but it is understood that the Sant Nirankari Mandal, U.K. shall have absolute control over the assets of the organisation in the United Kingdom.

##### Executive Body:-

The Sant Nirankari Mandal shall have its Executive Body comprising of members selected and nominated by the Satguru from time to time.

The number of Members in the Executive Body is presently five, but can be altered as and when needed by the Mandal in accordance with the Supremacy of Satguru mentioned above.

No person who is not a Member of the Mission can be nominated as a member of the Executive Body.

The Member of the Executive Body shall remain in office at the sole discretion of the Satguru.

Any Member of the Executive Body may resign or be removed by the Satguru on grounds of misconduct, unsatisfactory work or any other grounds and Satguru may nominate any other member to fill the vacancy.

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Polices and procedures for the induction and training of trustees**

Since the Sant Nirankari Mandal (UK) is wholly and solely a charitable movement, all services rendered and donations given are on a voluntary basis.

In light of changing law, the Mission's procedures in relation to induction, training and continuity of trustees is under review by the executive body.

Appointment of trustees will remain from within members of the Mandal and Executive body, with the overriding decision resting with Her Holiness.

**Risk management**

The charity trustees and executive committee have considered the major risks to which it is exposed and have reviewed those risks and established systems and procedures to manage those risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

503029

**Principal address**

Sant Nirankari Satsang Bhawan  
Great Western Street  
Wednesbury  
West Midlands  
WS10 0AS

**Trustees**

Trustee's and Executive Committee:

Mr. Sukhjinder Singh  
**President, Chair and Trustee**

Mr. Harmohinder Singh Bhatia  
**General Secretary and Trustee**

Mr. Bhupindra Singh Anand  
**Publication, Internet and Media**

Mr. Gurpreet Singh Bhatia  
**Social and Welfare**

Mr. Balwant Singh  
**Executive Member**

**Auditors**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Harbans Singh & Co  
391 Soho Road  
Handsworth  
Birmingham  
B21 9SF

**Bankers**

Natwest Bank Plc  
34 High Street,  
Smethwick,  
Warley, West Midlands  
B66 1DU

Punjab National Bank  
(International) Limited  
290 Soho Road  
Birmingham  
B21 9LZ

State Bank of India  
118 Soho Road  
Handsworth  
Birmingham  
B21 9DP

Bank of India  
182 Soho Road  
Handsworth  
Birmingham  
B21 9LP

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

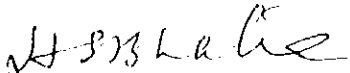
**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6 January 2024 and signed on its behalf by:



Mr Harmohinder Singh Bhatia - Trustee

**Report of the Independent Auditors to the Trustees of  
Sant Nirankari Mandal (UK)**

**Opinion**

We have audited the financial statements of Sant Nirankari Mandal (UK) (the 'charity') for the year ended 5 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Sant Nirankari Mandal (UK)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the charitable organization and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable organization ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organization for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

6 January 2024

**SANT NIRANKARI MANDAL (UK)**

**Statement of Financial Activities  
FOR THE YEAR ENDED 5 APRIL 2023**

		5/4/23 Unrestricted funds £	5/4/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	615,321	508,026
Other trading activities	3	13,301	3,675
Investment income	4	66,880	58,998
Other income		-	7,577
<b>Total</b>		<u>695,502</u>	<u>578,276</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Charitable activities		<u>299,067</u>	<u>295,773</u>
<b>NET INCOME</b>		<b>396,435</b>	<b>282,503</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>10,549,130</u>	<u>10,266,627</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>10,945,565</u></u>	<u><u>10,549,130</u></u>

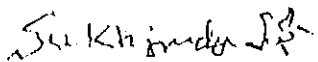
The notes form part of these financial statements


**SANT NIRANKARI MANDAL (UK)**

**Balance Sheet**  
**5 APRIL 2023**

		5/4/23 Unrestricted funds £	5/4/22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	10	5,350,887	5,014,557
<b>CURRENT ASSETS</b>			
Stocks	11	1,000	1,000
Debtors	12	159,066	105,728
Cash at bank and in hand		5,438,172	5,453,436
		<u>5,598,238</u>	<u>5,560,164</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,540)	(25,591)
<b>NET CURRENT ASSETS</b>		<u>5,594,698</u>	<u>5,534,573</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,845,565</u>	<u>10,549,130</u>
<b>NET ASSETS</b>		<u>10,845,565</u>	<u>10,549,130</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>10,845,565</u>	<u>10,549,130</u>
<b>TOTAL FUNDS</b>		<u>10,845,565</u>	<u>10,549,130</u>

The financial statements were approved by the Board of Trustees the Board of Trustees and authorised for issue on 6 January 2024 and were signed on its behalf by:

  
Mr Sukhjinder Singh President - Trustee

  
Mr Harmohinder Singh Bhatla - Trustee

The notes form part of these financial statements

SANT NIRANKARI MANDAL (UK)

Cash Flow Statement  
FOR THE YEAR ENDED 5 APRIL 2023

	Notes	5/4/23 £	5/4/22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	442,371	761,976
Net cash provided by operating activities		<u>442,371</u>	<u>761,976</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(524,515)	(313,311)
Interest received		66,880	58,998
Net cash used in investing activities		<u>(457,635)</u>	<u>(254,313)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		(15,264)	507,663
Cash and cash equivalents at the end of the reporting period		<u>5,453,436</u>	<u>4,945,773</u>
Cash and cash equivalents at the end of the reporting period		<u>5,438,172</u>	<u>5,453,436</u>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	5/4/23	5/4/22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	396,435	282,503
Adjustments for:		
Depreciation charges	188,205	157,889
Interest received	(66,880)	(58,998)
(Increase)/decrease in debtors	(53,338)	358,291
(Decrease)/increase in creditors	(22,051)	22,291
<b>Net cash provided by operations</b>	<b>442,371</b>	<b>761,976</b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.22	Cash flow	At 5.4.23
	£	£	£
Net cash			
Cash at bank and in hand	5,453,436	(15,264)	5,438,172
	5,453,436	(15,264)	5,438,172
<b>Total</b>	<b>5,453,436</b>	<b>(15,264)</b>	<b>5,438,172</b>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**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 2019)', 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.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2023**

<b>2. DONATIONS AND LEGACIES</b>		<b>5/4/23</b>	<b>5/4/22</b>
		<b>£</b>	<b>£</b>
Donations		605,571	465,902
Gift aid		-	42,124
Donated services and facilities		9,750	-
		<u>615,321</u>	<u>508,026</u>
<b>3. OTHER TRADING ACTIVITIES</b>		<b>5/4/23</b>	<b>5/4/22</b>
		<b>£</b>	<b>£</b>
Literature and magazine		13,301	3,675
		<u>13,301</u>	<u>3,675</u>
<b>4. INVESTMENT INCOME</b>		<b>5/4/23</b>	<b>5/4/22</b>
		<b>£</b>	<b>£</b>
Interest receivable		66,880	58,998
		<u>66,880</u>	<u>58,998</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
	Direct	Support	
	Costs (see	costs (see	
	note 6)	note 7)	Totals
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	290,931	8,136	299,067
	<u>290,931</u>	<u>8,136</u>	<u>299,067</u>
<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		<b>5/4/23</b>	<b>5/4/22</b>
		<b>£</b>	<b>£</b>
Motoring and travelling		330	-
Repairs and maintenance		5,316	1,625
Insurance		4,671	42,426
Light, heat and water		71,693	34,364
Telephone and fax		626	3,120
Postage, stationery & advert		1,068	1,458
Literature and magazines		1,736	-
Sundries		1,559	2,717
Marquees and portakabins		10,175	-
Conference facilities/ Expense		5,552	16,986
Donations - Macmillan		-	31,487
Depreciation		188,205	157,889
		<u>188,205</u>	<u>157,889</u>
		<u>290,931</u>	<u>292,072</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**7. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Charitable activities	<u>4,356</u>	<u>3,780</u>	<u>8,136</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	508,026
Other trading activities	3,675
Investment income	58,998
Other income	<u>7,577</u>
<b>Total</b>	<u>578,276</u>
<b>EXPENDITURE ON</b>	
Charitable activities	
Charitable activities	<u>295,773</u>
<b>NET INCOME</b>	282,503
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	10,266,627
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>10,549,130</u></u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 6 April 2022	6,594,122	282,557	199,978	7,076,657
Additions	463,100	61,415	-	524,515
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2023	7,057,222	343,972	199,978	7,601,172
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 6 April 2022	1,643,600	242,968	175,532	2,062,100
Charge for year	136,335	46,981	4,889	188,205
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2023	1,779,935	289,949	180,421	2,250,305
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 5 April 2023	5,277,287	54,023	19,557	5,350,867
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2022	4,950,522	39,589	24,446	5,014,557
	<hr/>	<hr/>	<hr/>	<hr/>

**11. STOCKS**

	5/4/23 £	5/4/22 £
Stocks	1,000	1,000
	<hr/>	<hr/>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/23 £	5/4/22 £
Loan to SNM Verona, Italy	79,818	79,818
Other debtor Bank of India	12,114	3,905
Other debtor Punjab Bank	40,230	13,307
Branches	5,498	5,498
Other Debtor SBI	-	3,200
Prepayments	21,406	-
	<hr/>	<hr/>
	159,066	105,728
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Other debtor Bank of India & Punjab National Bank are unrealised interest on fixed deposit accounts.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/23	5/4/22
	£	£
Other creditors	<u>3,540</u>	<u>25,591</u>

**14. MOVEMENT IN FUNDS**

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,549,130	396,435	10,945,565
<b>TOTAL FUNDS</b>	<u>10,549,130</u>	<u>396,435</u>	<u>10,945,565</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	695,502	(299,067)	396,435
<b>TOTAL FUNDS</b>	<u>695,502</u>	<u>(299,067)</u>	<u>396,435</u>

**Comparatives for movement in funds**

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,266,627	282,503	10,549,130
<b>TOTAL FUNDS</b>	<u>10,266,627</u>	<u>282,503</u>	<u>10,549,130</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	578,276	(295,773)	282,503
<b>TOTAL FUNDS</b>	<u>578,276</u>	<u>(295,773)</u>	<u>282,503</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**14. MOVEMENT IN FUNDS - continued**

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

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
<b>Unrestricted funds</b>			
General fund	10,266,627	678,938	10,945,565
<b>TOTAL FUNDS</b>	<u>10,266,627</u>	<u>678,938</u>	<u>10,945,565</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 £
<b>Unrestricted funds</b>			
General fund	1,273,778	(594,840)	678,938
<b>TOTAL FUNDS</b>	<u>1,273,778</u>	<u>(594,840)</u>	<u>678,938</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2023.

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2023**

	5/4/23 £	5/4/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	605,571	465,902
Gift aid	-	42,124
Donated services and facilities	9,750	-
	<hr/>	<hr/>
	615,321	508,026
<b>Other trading activities</b>		
Literature and magazine	13,301	3,675
<b>Investment income</b>		
Interest receivable	66,880	58,998
<b>Other income</b>		
Insurance Claim	-	7,577
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>695,502</b>	<b>578,276</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Motoring and travelling	330	-
Repairs and maintenance	5,316	1,625
Insurance	4,671	42,426
Light, heat and water	71,693	34,364
Telephone and fax	626	3,120
Postage, stationery & advert	1,068	1,458
Literature and magazines	1,736	-
Sundries	1,559	2,717
Marquees and portakabins	10,175	-
Conference facilities/ Expense	5,552	16,986
Donations - Macmillan	-	31,487
Depreciation of tangible fixed assets	188,205	157,889
	<hr/>	<hr/>
	290,931	292,072
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	4,356	-
<b>Governance costs</b>		
Auditors' remuneration	3,780	3,300
Legal & Professional fee	-	401
	<hr/>	<hr/>
	3,780	3,701
<b>Total resources expended</b>	<b>299,067</b>	<b>295,773</b>
	<hr/>	<hr/>
<b>Net income</b>	<b>396,435</b>	<b>282,503</b>
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**SANT NIRANKARI MANDAL UK**

England & Wales - Charity number 503029

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# Accounts

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Report of the Trustees and  
Audited Financial Statements for the Year Ended 5 April 2022  
for  
SANT NIRANKARI MANDAL (UK)

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**SANT NIRANKARI MANDAL (UK)**

**Contents of the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2022**

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## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

The objects of the Mission is to afford a genuine effort to unite mankind for the good of humanity and the promotion of responsible living in society having high regards for all religions and belief systems.

##### **5-The aims of the Mission are:**

- a. The advancement of religion in accordance with the teachings of the Mission
- b. To conduct any charitable purposes as decided by the Executive Body of the Mandal
- c. In furtherance of the aforesaid objects and not otherwise, to promote and spread the message of fraternity and universal brotherhood among all human being irrespective of their colour, creed, caste, race, religion or nationality based on the fatherhood of one Almighty God, and to conduct programs and meetings for informing the public about God and about the Mandal's function and purpose, which are to be achieved by means of:
  - c-i holding daily, weekly, monthly, quarterly, half yearly, and yearly meetings throughout the United Kingdom
  - c-ii Publishing and distributing the Mission's magazines, leaflets, bills, letters and other material without making charge in accordance with the responsibilities given to the volunteers of the Mission by the Executive Body.
  - c-iii Use of Internet and media facilities to publicise and inform the activities of the Mission locally, nationally and globally in accordance with the responsibilities given to volunteers of the Mission by the Executive Body.
- d. To organize and operate allied institutions for the benefit of the public in general and for the members of the Sant Nirankari Mission in particular.
- e. To administer funds of the Mandal, to co-ordinate the successful and efficient operation of the Mandal and of any units which form the part of the Mandal, and to manage assets vested in and belonging to the Mandal and its component units.
- f. To provide for the accommodation of missionaries of the organization from abroad while they are carrying on the Mandal's work in the United Kingdom.
- g. To do all such other things as shall be necessary for the attainment of the aforesaid aims and objectives.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

With the direction and approval of Her Holiness Satguru Mata Sudiksha Savinder Hardev Ji Maharaj, there have been several projects undertaken during the year for the wellbeing of all members of the Mission and public at large.

The brief summary of achievement includes:

- " Social Events embracing Yoga, Meditation, Diet and Alternative remedy.
- " Awareness of the Environment-looking at the changing need of energy usage, climate changes and recycling.
- " Cultural Art/Drama
- " Spiritual non-formal introduction to the Mission in a social, cultural setting to promote peace and harmony.
- " Sporting activities.
- " Blood donations.
- " Tree Plantation drives alongside Queens Canopy initiatives
- " Education and Arts including Music
- " Sangat (Congregation) in English and other languages to increase awareness of the Mission's message of Unity in Diversity held in most cities in the UK. During Covid, arranging for virtual online gatherings at the various branches across the UK with links worldwide enabling emotional and spiritual wellbeing to be addressed,
- " Promotion of interfaith networking and social cohesion.
- " Support charitable activities such as cancer research or giving aid to victims of natural disasters and promoting humanitarian laws. In this context the Mission contributed towards easing the impact on Covid by supporting food banks and food parcels to the needy across the UK, and contributing towards the provision of oxygen concentrators.

## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2022

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The Mandal is reliant on voluntary donations from members. The budgetary control, approval systems, internal audits and regular oversee by the executives in charge of their specific areas ensures the well managements of the Charity's funds.

##### **Reserves policy**

All funds are "unrestricted funds" and there is no specific level of expenditure earmarked and held in reserves for the present or in the future. The trustees' decision to acquire a land or building is dependent on the needs and requirements of the congregations and funds available.

#### **FUTURE PLANS**

Satguru is mindful of the potential devastation currently being caused in the name of religion all over the world. No country appears to have escaped from such intolerance and conflicts. With this in mind Her Holiness has been traveling extensively in these troubled times to promote peace, human unity, fraternity, tolerance and the concept "unity in diversity".

At local level, the Executive Body and all members of the Mission will continue to hold regular meetings with the representatives of all other faiths involving members at gross route levels to promote harmony and peaceful co-existence among people of all religions and different beliefs.

With the increasing membership, the Executive Body will be looking into possibility of increasing seating capacity in all Bhawans (places of worship) in the United Kingdom

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

"The Sant Nirankari Mandal U.K" also known as Sant Nirankari Mission and sometimes referred to as SNM UK or simply as Mandal or Mission and often described, as the Universal Brotherhood was constituted under a trust deed dated 3rd February 1974 and is a registered charity, number 503029.

The Supreme Head and the Spiritual Guide of the Mission/Mandal is Her Holiness Satguru Mata Sudiksha Savinder Hardev Ji Maharaj hereinafter referred to as "Satguru".

##### **SUPREMACY OF SATGURU**

The Satguru shall be the supreme entity, possessing absolute authority and control over all matters connected with or related to the Mandal/Mission, the Executive Committee (also referred to as the Executive Body of the Sant Nirankari Mandal UK), and Mandal's component units in any form whatsoever including the power to reconstitute, expand, reduce the number of members of the Executive Body or the component units, but it is understood that the Sant Nirankari Mandal, U.K. shall have absolute control over the assets of the organisation in the United Kingdom.

##### **Executive Body:-**

The Sant Nirankari Mandal shall have its Executive Body comprising of members selected and nominated by the Satguru from time to time.

The number of Members in the Executive Body is presently five, but can be altered as and when needed by the Mandal in accordance with the Supremacy of Satguru mentioned above.

No person who is not a Member of the Mission can be nominated as a member of the Executive Body.

The Member of the Executive Body shall remain in office at the sole discretion of the Satguru.

Any Member of the Executive Body may resign or be removed by the Satguru on grounds of misconduct, unsatisfactory work or any other grounds and Satguru may nominate any other member to fill the vacancy.

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Policies and procedures for the induction and training of trustees**

Since the Sant Nirankari Mandal (UK) is wholly and solely a charitable movement, all services rendered and donations given are on a voluntary basis.

In light of changing law, the Mission's procedures in relation to induction, training and continuity of trustees is under review by the executive body.

Appointment of trustees will remain from within members of the Mandal and Executive body, with the overriding decision resting with Her Holiness.

**Risk management**

The charity trustees and executive committee have considered the major risks to which it is exposed and have reviewed those risks and established systems and procedures to manage those risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
503029

**Principal address**

Sant Nirankari Satsang Bhawan  
Great Western Street  
Wednesbury  
West Midlands  
WS10 0AS

**Trustees**

Trustee's and Executive Committee:

Mr. Sukhjinder Singh

**President, Chair and Trustee**

Mr. Harmohinder Singh Bhatia

**General Secretary and Trustee**

Mr. Harbans Singh (Deceased November 2021)

**Legal Advisor and Trustee**

Mr. Yashyog Krishan Uberoi (Deceased February 2022)

**Treasurer and Executive member**

Mr. Bhupindra Singh Anand

**Publication, Internet and Media**

Mr. Gurpreet Singh Bhatia

**Social and Welfare**

Mr. Balwant Singh

**Executive Member**

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**Solicitors**

Harbans Singh & Co  
391 Soho Road  
Handsworth  
Birmingham  
B21 9SF

**Bankers**

Natwest Bank Plc  
34 High Street,  
Smethwick,  
Warley, West Midlands  
B66 1DU

Punjab National Bank  
(International) Limited  
290 Soho Road  
Birmingham  
B21 9LZ

State Bank of India  
118 Soho Road  
Handsworth  
Birmingham  
B21 9DP

Bank of India  
182 Soho Road  
Handsworth  
Birmingham  
B21 9LP

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1 February 2023 and signed on its behalf by:



Mr Harmohinder Singh Bhatia - Trustee

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Opinion**

We have audited the financial statements of Sant Nirankari Mandal (UK) (the 'charity') for the year ended 5 April 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the charitable organization and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable organization ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organization for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Thaps Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

1 February 2023

**SANT NIRANKARI MANDAL (UK)**

**Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2022**

		5/4/22 Unrestricted funds £	5/4/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	508,026	290,158
Other trading activities	3	3,675	45
Investment income	4	58,998	97,616
Other income		<u>7,577</u>	<u>-</u>
<b>Total</b>		<u>578,276</u>	<u>387,819</u>
<b>EXPENDITURE ON</b>			
Charitable activities	5		
Charitable activities		<u>295,773</u>	<u>305,363</u>
<b>NET INCOME</b>		282,503	82,456
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>10,266,627</u>	<u>10,184,171</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,549,130</u>	<u>10,266,627</u>

The notes form part of these financial statements

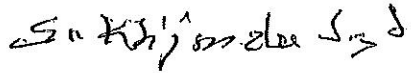
**SANT NIRANKARI MANDAL (UK)**

**Balance Sheet**  
**5 APRIL 2022**

		5/4/22 Unrestricted funds £	5/4/21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	5,014,557	4,859,135
<b>CURRENT ASSETS</b>			
Stocks	11	1,000	1,000
Debtors	12	105,728	445,698
Prepayments and accrued income		-	18,321
Cash at bank and in hand		<u>5,453,436</u>	<u>4,945,773</u>
		5,560,164	5,410,792
<b>CREDITORS</b>			
Amounts falling due within one year	13	(25,591)	(3,300)
<b>NET CURRENT ASSETS</b>		<u>5,534,573</u>	<u>5,407,492</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,549,130</u>	<u>10,266,627</u>
<b>NET ASSETS</b>		<u>10,549,130</u>	<u>10,266,627</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>10,549,130</u>	<u>10,266,627</u>
<b>TOTAL FUNDS</b>		<u>10,549,130</u>	<u>10,266,627</u>

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees the Board of Trustees and authorised for issue on 1 February 2023 and were signed on its behalf by:



Mr Sukhjinder Singh President - Trustee



Mr Harmohinder Singh Bhatia - Trustee

**SANT NIRANKARI MANDAL (UK)**

**Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	5/4/22 £	5/4/21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>761,976</u>	<u>40,589</u>
Net cash provided by operating activities		<u>761,976</u>	<u>40,589</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(313,311)	(320,312)
Interest received		<u>58,998</u>	<u>97,616</u>
Net cash used in investing activities		<u>(254,313)</u>	<u>(222,696)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>507,663</u>	<u>(182,107)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>4,945,773</u>	<u>5,127,880</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>5,453,436</u>	<u>4,945,773</u>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	5/4/22	5/4/21	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	282,503	82,456	
Adjustments for:			
Depreciation charges	157,889	154,041	
Interest received	(58,998)	(97,616)	
Decrease/(increase) in debtors	358,291	(98,292)	
Increase in creditors	<u>22,291</u>	<u>-</u>	
Net cash provided by operations	<u>761,976</u>	<u>40,589</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 6.4.21	Cash flow	At 5.4.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>4,945,773</u>	<u>507,663</u>	<u>5,453,436</u>
	<u>4,945,773</u>	<u>507,663</u>	<u>5,453,436</u>
Total	<u>4,945,773</u>	<u>507,663</u>	<u>5,453,436</u>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 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 2019)', 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.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2022**

<b>2. DONATIONS AND LEGACIES</b>		5/4/22	5/4/21
		£	£
Donations		465,902	232,508
Gift aid		42,124	55,700
Donated services and facilities		<u>-</u>	<u>1,950</u>
		<u><b>508,026</b></u>	<u><b>290,158</b></u>
 <b>3. OTHER TRADING ACTIVITIES</b>		5/4/22	5/4/21
		£	£
Literature and magazine		<u>3,675</u>	<u>45</u>
 <b>4. INVESTMENT INCOME</b>		5/4/22	5/4/21
		£	£
Interest receivable		58,998	97,526
Interest received from bank		<u>-</u>	<u>90</u>
		<u><b>58,998</b></u>	<u><b>97,616</b></u>
 <b>5. CHARITABLE ACTIVITIES COSTS</b>			
	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>292,072</u>	<u>3,701</u>	<u>295,773</u>
 <b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		5/4/22	5/4/21
		£	£
Motoring and travelling		-	3,900
Community lunches		-	11,410
Repairs and maintenance		1,625	55,629
Insurance		42,426	20,762
Light, heat and water		34,364	42,115
Telephone and fax		3,120	2,228
Postage, stationery & advert		1,458	461
Literature and magazines		-	5,900
Sundries		2,717	2,373
Broadcast and media		-	2,695
Hall hire		-	479
Conference facilities/ Expense		16,986	48
Donations - Macmillan		31,487	-
Depreciation		<u>157,889</u>	<u>154,041</u>
		<u><b>292,072</b></u>	<u><b>302,041</b></u>

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2022

<b>7.</b>	<b>SUPPORT COSTS</b>	
		Governance costs
		£
	Charitable activities	<u>3,701</u>
<b>8.</b>	<b>TRUSTEES' REMUNERATION AND BENEFITS</b>	
	There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.	
	<b>Trustees' expenses</b>	
	There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.	
<b>9.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	
		Unrestricted funds
		£
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	290,158
	Other trading activities	45
	Investment income	<u>97,616</u>
	<b>Total</b>	<u>387,819</u>
	<b>EXPENDITURE ON</b>	
	Charitable activities	
	Charitable activities	<u>305,363</u>
	<b>NET INCOME</b>	82,456
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	10,184,171
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>10,266,627</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 6 April 2021	6,304,529	258,839	199,978	6,763,346
Additions	<u>289,593</u>	<u>23,718</u>	-	<u>313,311</u>
At 5 April 2022	<u>6,594,122</u>	<u>282,557</u>	<u>199,978</u>	<u>7,076,657</u>
<b>DEPRECIATION</b>				
At 6 April 2021	1,516,527	218,263	169,421	1,904,211
Charge for year	<u>127,073</u>	<u>24,705</u>	<u>6,111</u>	<u>157,889</u>
At 5 April 2022	<u>1,643,600</u>	<u>242,968</u>	<u>175,532</u>	<u>2,062,100</u>
<b>NET BOOK VALUE</b>				
At 5 April 2022	<u>4,950,522</u>	<u>39,589</u>	<u>24,446</u>	<u>5,014,557</u>
At 5 April 2021	<u>4,788,002</u>	<u>40,576</u>	<u>30,557</u>	<u>4,859,135</u>

**11. STOCKS**

	5/4/22 £	5/4/21 £
Stocks	1,000	-
Finished goods	<u>-</u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/22 £	5/4/21 £
Loan to SNM Verona, Italy	79,818	79,818
Other debtor Bank of India	3,905	147,011
Other debtor Punjab Bank	13,307	213,371
Branches	5,498	5,498
Other Debtor SBI	<u>3,200</u>	-
	<u>105,728</u>	<u>445,698</u>

Other debtor Bank of India & Punjab National Bank are unrealised interest on fixed deposit accounts.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/22	5/4/21
	£	£
Other creditors	<u>25,591</u>	<u>3,300</u>

**14. MOVEMENT IN FUNDS**

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,266,627	282,503	10,549,130
<b>TOTAL FUNDS</b>	<u>10,266,627</u>	<u>282,503</u>	<u>10,549,130</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	578,276	(295,773)	282,503
<b>TOTAL FUNDS</b>	<u>578,276</u>	<u>(295,773)</u>	<u>282,503</u>

Comparatives for movement in funds

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,184,171	82,456	10,266,627
<b>TOTAL FUNDS</b>	<u>10,184,171</u>	<u>82,456</u>	<u>10,266,627</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	387,819	(305,363)	82,456
<b>TOTAL FUNDS</b>	<u>387,819</u>	<u>(305,363)</u>	<u>82,456</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
<b>Unrestricted funds</b>			
General fund	10,184,171	364,959	10,549,130
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>10,184,171</u>	<u>364,959</u>	<u>10,549,130</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 £
<b>Unrestricted funds</b>			
General fund	966,095	(601,136)	364,959
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>966,095</u>	<u>(601,136)</u>	<u>364,959</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2022.

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2022**

	5/4/22	5/4/21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	465,902	232,508
Gift aid	42,124	55,700
Donated services and facilities	<u>-</u>	<u>1,950</u>
	<b>508,026</b>	<b>290,158</b>
<b>Other trading activities</b>		
Literature and magazine	3,675	45
<b>Investment income</b>		
Interest receivable	58,998	97,526
Interest received from bank	<u>-</u>	<u>90</u>
	<b>58,998</b>	<b>97,616</b>
<b>Other income</b>		
Insurance Claim	<u>7,577</u>	<u>-</u>
<b>Total incoming resources</b>	<b>578,276</b>	<b>387,819</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Motoring and travelling	-	3,900
Community lunches	-	11,410
Repairs and maintenance	1,625	55,629
Insurance	42,426	20,762
Light, heat and water	34,364	42,115
Telephone and fax	3,120	2,228
Postage, stationery & advert	1,458	461
Literature and magazines	-	5,900
Sundries	2,717	2,373
Broadcast and media	-	2,695
Hall hire	-	479
Conference facilities/ Expense	16,986	48
Donations - Macmillan	31,487	-
Depreciation of tangible fixed assets	<u>157,889</u>	<u>154,041</u>
	<b>292,072</b>	<b>302,041</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	22
<b>Governance costs</b>		
Auditors' remuneration	3,300	3,300
Carried forward	3,300	3,300

This page does not form part of the statutory financial statements

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2022**

	5/4/22	5/4/21
	£	£
<b>Governance costs</b>		
Brought forward	3,300	3,300
Legal & Professional fee	<u>401</u>	<u>-</u>
	<u>3,701</u>	<u>3,300</u>
Total resources expended	<u>295,773</u>	<u>305,363</u>
Net income	<u>282,503</u>	<u>82,456</u>

This page does not form part of the statutory financial statements

**SANT NIRANKARI MANDAL UK**

England & Wales - Charity number 503029

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# Accounts

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**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 5 April 2021**  
**for**  
**SANT NIRANKARI MANDAL (UK)**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**SANT NIRANKARI MANDAL (UK)**

**Contents of the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

The objects of the Mission is to afford a genuine effort to unite mankind for the good of humanity and the promotion of responsible living in society having high regards for all religions and belief systems.

##### **5-The aims of the Mission are:**

- a. The advancement of religion in accordance with the teachings of the Mission
- b. To conduct any charitable purposes as decided by the Executive Body of the Mandal
- c. In furtherance of the aforesaid objects and not otherwise, to promote and spread the message of fraternity and universal brotherhood among all human being irrespective of their colour, creed, caste, race, religion or nationality based on the fatherhood of one Almighty God, and to conduct programs and meetings for informing the public about God and about the Mandal's function and purpose, which are to be achieved by means of:
  - c-i holding daily, weekly, monthly, quarterly, half yearly, and yearly meetings throughout the United Kingdom
  - c-ii Publishing and distributing the Mission's lite magazines, leaflets, bills, letters and other material without making charge in accordance with the responsibilities given to the Mission by the Executive Body.
  - c-iii Use of Internet and media facilities to publicise and inform the activities of the Mission locally, nationally and globally in accordance with the responsibilities given to volunteers of the Mission by the Executive Body.
- d. To organize and operate allied institutions for the benefit of the public in general and for the members of the Sant Nirankari Mission in particular.
- e. To administer funds of the Mandal, to co-ordinate the successful and efficient operation of the Mandal and of any units which form the part of the Mandal, and to manage assets vested in and belonging to the Mandal and its component units.
- f. To provide for the accommodation of missionaries of the organization from abroad while they are carrying on the Mandal's work in the United Kingdom.
- g. To do all such other things as shall be necessary for the attainment of the aforesaid aims and objectives.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

- >With the direction and approval of Her Holiness Satguru Mata Sudiksha Savinder Hardev Ji Maharaj, there have been several projects undertaken during the year for the wellbeing of all members of the Mission and public at large. The brief summary of achievement includes:
- >Social Events embracing Yoga, Meditation, Diet and Alternative remedy.
  - >Awareness of the Environment-looking at the changing need of energy usage, climate changes and recycling.
  - >Cultural Art/Drama
  - >Spiritual non-formal introduction to the Mission in a social, cultural setting to promote peace and harmony.
  - >Sporting activities.
  - >Blood donations.
  - >Education and Arts including Music
  - >Sangat (Congregation) in English language to increase awareness of the Mission's message of Unity in Diversity held in most cities in the UK.
  - >Promotion of interfaith networking and social cohesion.
  - >Supporting charitable activities such as a cancer research or giving aid to victims of natural disasters and promoting humanitarian laws.

## SANT NIRANKARI MANDAL (UK)

### Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2021

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The Mandal is reliant on voluntary donations from members. The budgetary control, approval systems, internal audits and regular oversee by the executives in charge of their specific areas ensures the well managements of the Charity's funds.

##### **Reserves policy**

All funds are "unrestricted funds" and there is no specific level of expenditure earmarked and held in reserves for the present or in the future.' The trustees' decision to acquire a land or building is dependent on the needs and requirements of the congregations and funds available.

#### **FUTURE PLANS**

Satguru is mindful of the potential devastation currently being caused in the name of religion all over the world. No country appears to have escaped from such intolerance and conflicts. With this in mind Her Holiness has been traveling extensively in these troubled times to promote peace, human unity, fraternity, tolerance and the concept "unity in diversity".

At local level, the Executive Body and all members of the Mission will continue to hold regular meetings with the representatives of all other faiths involving members at gross route levels to promote harmony and peaceful co-existence among people of all religions and different beliefs.

With the increasing membership, the Executive Body will be looking into possibility of increasing seating capacity in all Bhawans (places of worship) in the United Kingdom

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

"The Sant Nirankari Mandal U.K" also known as Sant Nirankari Mission and sometimes referred to as SNM UK or simply as Mandal or Mission and often described, as the Universal Brotherhood was constituted under a trust deed dated 3rd February 1974 and is a registered charity, number 503029.

The Supreme Head and the Spiritual Guide of the Mission/Mandal is Her Holiness Satguru Mata Sudiksha Savinder Hardev Ji Maharaj hereinafter referred to as "Satguru".

##### **SUPREMACY OF SATGURU**

The Satguru shall be the supreme entity, possessing absolute authority and control over all matters connected with or related to the Mandal/Mission, the Executive Committee (also referred to as the Executive Body of the Sant Nirankari Mandal UK), and Mandal's component units in any form whatsoever including the power to reconstitute, expand, reduce the number of members of the Executive Body or the component units, but it is understood that the Sant Nirankari Mandal, U.K. shall have absolute control over the assets of the organisation in the United Kingdom.

##### **Executive Body:-**

>The Sant Nirankari Mandal shall have its Executive Body comprising of members selected and nominated by the Satguru from time to time.

>The number of Members in the Executive Body is presently nine, but can be altered as and when needed by the Mandal in accordance with the Supremacy of Satguru mentioned above.

>No person who is not a Member of the Mission can be nominated as a member of the Executive Body.

>The Member of the Executive Body shall remain in office at the sole discretion of the Satguru.

>Any Member of the Executive Body may resign or be removed by the Satguru on grounds of misconduct, unsatisfactory work or any other grounds and Satguru may nominate any other member to fill the vacancy.

##### **Policies and procedures for the induction and training of trustees**

Since the Sant Nirankari Mandal (UK) is wholly and solely a charitable movement, all services rendered and donations given are on a voluntary basis.

In light of changing law, the Mission's procedures in relation to induction, training and continuity of trustees is under review by the executive body.

Appointment of trustees will remain from within members of the Mandal and Executive body, with the overriding decision resting with Her Holiness.

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The charity trustees and executive committee have considered the major risks to which it is exposed and have reviewed those risks and established systems and procedures to manage those risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

503029

**Principal address**

Sant Nirankari Satsang Bhawan  
Great Western Street  
Wednesbury  
West Midlands  
WS10 0AS

**Trustees**

Trustee's and Executive Committee:

Mr. Sukhjinder Singh  
**President, Chair and Trustee**

Mr. Satpal Bhandari (Deceased July 2020)  
**Vice President**

Mr. Harmohinder Singh Bhatia  
**General Secretary and Trustee**

Mr. Harbans Singh (Deceased November 2021)  
**Legal Advisor and Trustee**

Mr. Yashyog Krishan Uberoi  
**Treasurer and Executive member**

Mr. Bhupinder Singh Anand  
**Publication, Internet and Media**

Mr. Gurpreet Singh Bhatia  
**Social and Welfare**

Mr. Balwant Singh  
**Executive Member**

**Auditors**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Harbans Singh & Co  
391 Soho Road  
Handsworth  
Birmingham  
B21 9SF

**Bankers**

Natwest Bank Plc  
34 High Street,  
Smethwick,  
Warley, West Midlands  
B66 1DU

Punjab National Bank  
(International) Limited  
290 Soho Road  
Birmingham  
B21 9LZ

State Bank of India  
118 Soho Road  
Handsworth  
Birmingham  
B21 9DP

Bank of India  
182 Soho Road  
Handsworth  
Birmingham  
B21 9LP

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**SANT NIRANKARI MANDAL (UK)**

**Report of the Trustees**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1 February 2022 and signed on its behalf by:



Mr Harmohinder Singh Bhatia - Trustee

**Report of the Independent Auditors to the Trustees of  
Sant Nirankari Mandal (UK)**

**Opinion**

We have audited the financial statements of Sant Nirankari Mandal (UK) (the 'charity') for the year ended 5 April 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Sant Nirankari Mandal (UK)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the charitable organization and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable organization ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organization for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of**  
**Sant Nirankari Mandal (UK)**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

1 February 2022

**SANT NIRANKARI MANDAL (UK)**

**Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2021**

		<b>5/4/21</b>	<b>5/4/20</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	290,158	597,640
Other trading activities	3	45	1,231
Investment income	4	97,616	63,833
<b>Total</b>		<b>387,819</b>	<b>662,704</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Charitable activities		305,363	411,118
Other		-	11,572
<b>Total</b>		<b>305,363</b>	<b>422,690</b>
<b>NET INCOME</b>		<b>82,456</b>	<b>240,014</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>10,184,171</b>	<b>9,944,157</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>10,266,627</b>	<b>10,184,171</b>

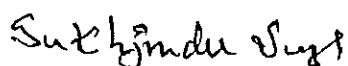
The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Balance Sheet**  
**5 APRIL 2021**

	Notes	5/4/21 Unrestricted funds £	5/4/20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	4,859,135	4,692,864
<b>CURRENT ASSETS</b>			
Stocks	11	1,000	1,000
Debtors	12	445,698	349,513
Prepayments and accrued income		18,321	16,214
Cash at bank and in hand		<u>4,945,773</u>	<u>5,127,880</u>
		5,410,792	5,494,607
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,300)	(3,300)
<b>NET CURRENT ASSETS</b>		<u>5,407,492</u>	<u>5,491,307</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,266,627</u>	<u>10,184,171</u>
<b>NET ASSETS</b>		<u>10,266,627</u>	<u>10,184,171</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>10,266,627</u>	<u>10,184,171</u>
<b>TOTAL FUNDS</b>		<u>10,266,627</u>	<u>10,184,171</u>

The financial statements were approved by the Board of Trustees the Board of Trustees and authorised for issue on 1 February 2022 and were signed on its behalf by:



Mr Sukhjinder Singh President - Trustee



Mr Harmohinder Singh Bhatia - Trustee

**SANT NIRANKARI MANDAL (UK)**

**Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL, 2021**

	Notes	5/4/21 £	5/4/20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>40,589</u>	<u>311,597</u>
Net cash provided by operating activities		<u>40,589</u>	<u>311,597</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(320,312)	(754,388)
Interest received		<u>97,616</u>	<u>63,833</u>
Net cash used in investing activities		<u>(222,696)</u>	<u>(690,555)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(182,107)</b>	<b>(378,958)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>5,127,880</u></b>	<b><u>5,506,838</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>4,945,773</u></b>	<b><u>5,127,880</u></b>

The notes form part of these financial statements

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Cash Flow Statement**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	5/4/21	5/4/20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	82,456	240,014
Adjustments for:		
Depreciation charges	154,041	146,034
Interest received	(97,616)	(63,833)
Increase in debtors	<u>(98,292)</u>	<u>(10,618)</u>
<b>Net cash provided by operations</b>	<b><u>40,589</u></b>	<b><u>311,597</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 6.4.20	Cash flow	At 5.4.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>5,127,880</u>	<u>(182,107)</u>	<u>4,945,773</u>
	<u>5,127,880</u>	<u>(182,107)</u>	<u>4,945,773</u>
<b>Total</b>	<b><u>5,127,880</u></b>	<b><u>(182,107)</u></b>	<b><u>4,945,773</u></b>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 5 APRIL 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 2019)', 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.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**2. DONATIONS AND LEGACIES**

	5/4/21	5/4/20
	£	£
Donations	232,508	548,529
Gift aid	55,700	49,111
Donated services and facilities	<u>1,950</u>	<u>-</u>
	<b><u>290,158</u></b>	<b><u>597,640</u></b>

**3. OTHER TRADING ACTIVITIES**

	5/4/21	5/4/20
	£	£
Literature and magazine	<u>45</u>	<u>1,231</u>

**4. INVESTMENT INCOME**

	5/4/21	5/4/20
	£	£
Interest receivable	97,526	62,742
Interest received from bank	<u>90</u>	<u>1,091</u>
	<b><u>97,616</u></b>	<b><u>63,833</u></b>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>302,041</u>	<u>3,322</u>	<u>305,363</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	5/4/21	5/4/20
	£	£
Motoring and travelling	3,900	9,500
Community lunches	11,410	35,591
Repairs and maintenance	55,629	37,005
Insurance	20,762	21,776
Light, heat and water	42,115	61,929
Telephone and fax	2,228	3,644
Postage, stationery & advert	461	6,841
Literature and magazines	5,900	12
Sundries	2,373	6,159
Broadcast and media	2,695	2,217
Hall hire	479	21,481
Branded/Specialist supplies	-	107
Conference facilities/ Expense	48	58,822
Depreciation	<u>154,041</u>	<u>146,034</u>
	<b><u>302,041</u></b>	<b><u>411,118</u></b>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**7. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Charitable activities	<u>22</u>	<u>3,300</u>	<u>3,322</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	597,640
Other trading activities	1,231
Investment income	<u>63,833</u>
<b>Total</b>	662,704
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	411,118
Other	<u>11,572</u>
<b>Total</b>	422,690
 <b>NET INCOME</b>	 240,014
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	 9,944,157
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>10,184,171</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 6 April 2020	6,008,080	234,976	199,978	6,443,034
Additions	<u>296,449</u>	<u>23,863</u>	-	<u>320,312</u>
At 5 April 2021	<u>6,304,529</u>	<u>258,839</u>	<u>199,978</u>	<u>6,763,346</u>
<b>DEPRECIATION</b>				
At 6 April 2020	1,395,246	193,142	161,782	1,750,170
Charge for year	<u>121,281</u>	<u>25,121</u>	<u>7,639</u>	<u>154,041</u>
At 5 April 2021	<u>1,516,527</u>	<u>218,263</u>	<u>169,421</u>	<u>1,904,211</u>
<b>NET BOOK VALUE</b>				
At 5 April 2021	<u>4,788,002</u>	<u>40,576</u>	<u>30,557</u>	<u>4,859,135</u>
At 5 April 2020	<u>4,612,834</u>	<u>41,834</u>	<u>38,196</u>	<u>4,692,864</u>

**11. STOCKS**

	5/4/21 £	5/4/20 £
Finished goods	<u>1,000</u>	<u>1,000</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/21 £	5/4/20 £
Loan to SNM Verona, Italy	79,818	79,818
Other debtor Bank of India	147,011	110,119
Other debtor Punjab Bank Branches	<u>5,498</u>	<u>6,839</u>
	<u>445,698</u>	<u>349,513</u>

Other debtor Bank of India & Punjab National Bank are unrealised interest on fixed deposit accounts.

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 5 APRIL 2021**

<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>5/4/21</b>	<b>5/4/20</b>
		<b>£</b>	<b>£</b>
Other creditors		<b><u>3,300</u></b>	<b><u>3,300</u></b>

<b>14. MOVEMENT IN FUNDS</b>		Net movement in funds	At
	At 6.4.20		5.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,184,171	82,456	10,266,627
	<u>10,184,171</u>	<u>82,456</u>	<u>10,266,627</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	387,819	(305,363)	82,456
	<u>387,819</u>	<u>(305,363)</u>	<u>82,456</u>

Comparatives for movement in funds

	At 6.4.19	Net movement in funds	At
	£	£	5.4.20
			£
<b>Unrestricted funds</b>			
General fund	9,944,157	240,014	10,184,171
	<u>9,944,157</u>	<u>240,014</u>	<u>10,184,171</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	662,704	(422,690)	240,014
	<u>662,704</u>	<u>(422,690)</u>	<u>240,014</u>

**SANT NIRANKARI MANDAL (UK)**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
General fund	9,944,157	322,470	10,266,627
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>9,944,157</u>	<u>322,470</u>	<u>10,266,627</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 £
<b>Unrestricted funds</b>			
General fund	1,050,523	(728,053)	322,470
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,050,523</u>	<u>(728,053)</u>	<u>322,470</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2021.

**16. POST BALANCE SHEET EVENTS**

In late 2019 news first emerged from China about the COVID - 19 virus. During the first quarter of 2020, the outbreak of the Covid- 19 virus, spread throughout the rest of the world and became a global pandemic. the pandemic triggered a significant downturn in trade in the UK and throughout the world, and these challenging conditions could continue for an extended period of time. Related financial impacts cannot be estimated at this time.

Management considers this outbreak to be a non-adjusting post balance sheet event.

The trustees have assessed the liquidity requirements for the coming 12 months, taking into account the impact of Covid- 19 and have not identified any matters which would impact going concern.

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2021**

	5/4/21 £	5/4/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	232,508	548,529
Gift aid	55,700	49,111
Donated services and facilities	<u>1,950</u>	<u>-</u>
	290,158	597,640
<b>Other trading activities</b>		
Literature and magazine	45	1,231
<b>Investment income</b>		
Interest receivable	97,526	62,742
Interest received from bank	<u>90</u>	<u>1,091</u>
	<u>97,616</u>	<u>63,833</u>
<b>Total incoming resources</b>	<b>387,819</b>	<b>662,704</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Motoring and travelling	3,900	9,500
Community lunches	11,410	35,591
Repairs and maintenance	55,629	37,005
Insurance	20,762	21,776
Light, heat and water	42,115	61,929
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Postage, stationery & advert	461	6,841
Literature and magazines	5,900	12
Sundries	2,373	6,159
Broadcast and media	2,695	2,217
Hall hire	479	21,481
Branded/Specialist supplies	-	107
Conference facilities/ Expense	48	58,822
Depreciation of tangible fixed assets	<u>154,041</u>	<u>146,034</u>
	302,041	411,118
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	22	-
<b>Governance costs</b>		
Auditors' remuneration	3,300	3,300
Legal & Professional fee	<u>-</u>	<u>8,272</u>
	3,300	11,572

This page does not form part of the statutory financial statements

**SANT NIRANKARI MANDAL (UK)**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 5 APRIL 2021**

	<u>5/4/21</u>	<u>5/4/20</u>
	<u>£</u>	<u>£</u>
Total resources expended	<u>305,363</u>	<u>422,690</u>
Net income	<u>82,456</u>	<u>240,014</u>