

Report of the Trustees and
Audited Financial Statements for the Year Ended 5 April 2020
for
SANT NIRANKARI MANDAL (UK)

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

SANT NIRANKARI MANDAL (UK)

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FOR THE YEAR ENDED 5 APRIL 2020

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SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2020

The trustees present their report with the financial statements of the charity for the year ended 5 April 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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.

SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2020

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.

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

SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2020

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.

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

SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2020

Trustees

Trustee's and Executive Committee:

Mr. Sukhjinder Singh
President, Chair and Trustee

Mr. Satpal Bhandari
Vice President

Mr. Harmohinder Singh Bhatia
General Secretary and Trustee

Mr. Harbans Singh
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

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 2020

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

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.

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.

SANT NIRANKARI MANDAL (UK)

Report of the Trustees
FOR THE YEAR ENDED 5 APRIL 2020

Approved by order of the board of trustees on 23 December 2020 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Harbans Singh', with a horizontal line drawn through the middle of the signature.

Mr Harbans Singh Legal Advisor - 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 2020 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 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

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.

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.

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.

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. 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
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Harpal House
14 Holyhead Road
Handsworth
Birmingham
West Midlands
B21 0LT

23 December 2020

SANT NIRANKARI MANDAL (UK)

Statement of Financial Activities
FOR THE YEAR ENDED 5 APRIL 2020

		5/4/20 Unrestricted funds £	5/4/19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	597,640	538,569
Other trading activities	3	1,231	1,853
Investment income	4	63,833	129,701
Total		662,704	670,123
EXPENDITURE ON			
Charitable activities	5		
Charitable activities		411,118	294,430
Other		11,572	4,258
Total		422,690	298,688
NET INCOME		240,014	371,435
RECONCILIATION OF FUNDS			
Total funds brought forward		9,944,157	9,572,722
TOTAL FUNDS CARRIED FORWARD		10,184,171	9,944,157

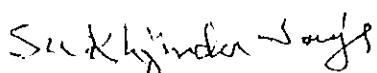
The notes form part of these financial statements

SANT NIRANKARI MANDAL (UK)

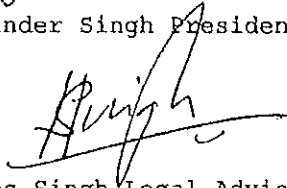
Balance Sheet
5 APRIL 2020

		5/4/20 Unrestricted funds £	5/4/19 Total funds £
FIXED ASSETS	Notes		
Tangible assets	10	4,692,864	4,084,510
CURRENT ASSETS			
Stocks	11	1,000	1,000
Debtors	12	349,513	339,523
Prepayments and accrued income		16,214	15,586
Cash at bank and in hand		5,127,880	5,506,838
		<u>5,494,607</u>	<u>5,862,947</u>
CREDITORS			
Amounts falling due within one year	13	(3,300)	(3,300)
NET CURRENT ASSETS		<u>5,491,307</u>	<u>5,859,647</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,184,171</u>	<u>9,944,157</u>
NET ASSETS		<u>10,184,171</u>	<u>9,944,157</u>
FUNDS	14		
Unrestricted funds		10,184,171	9,944,157
TOTAL FUNDS		<u>10,184,171</u>	<u>9,944,157</u>

The financial statements were approved by the Board of Trustees the Board of Trustees and authorised for issue on 23 December 2020 and were signed on its behalf by:



Mr Sukhjinder Singh President - Trustee



Mr Harbans Singh Legal Advisor - Trustee

SANT NIRANKARI MANDAL (UK)

Cash Flow Statement
FOR THE YEAR ENDED 5 APRIL 2020

Notes	5/4/20 £	5/4/19 £
Cash flows from operating activities		
Cash generated from operations 1	311,597	304,501
Net cash provided by operating activities	311,597	304,501
Cash flows from investing activities		
Purchase of tangible fixed assets	(754,388)	(147,657)
Interest received	63,833	129,701
Net cash used in investing activities	(690,555)	(17,956)
Change in cash and cash equivalents in the reporting period	(378,958)	286,545
Cash and cash equivalents at the beginning of the reporting period	5,506,838	5,220,293
Cash and cash equivalents at the end of the reporting period	5,127,880	5,506,838

The notes form part of these financial statements

SANT NIRANKARI MANDAL (UK)

Notes to the Cash Flow Statement
FOR THE YEAR ENDED 5 APRIL 2020

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

	5/4/20 £	5/4/19 £
Net income for the reporting period (as per the Statement of Financial Activities)	240,014	371,435
Adjustments for:		
Depreciation charges	146,034	127,602
Interest received	(63,833)	(129,701)
Increase in debtors	(10,618)	(64,835)
Net cash provided by operations	<u>311,597</u>	<u>304,501</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.19 £	Cash flow £	At 5.4.20 £
Net cash			
Cash at bank and in hand	5,506,838	(378,958)	5,127,880
	<u>5,506,838</u>	<u>(378,958)</u>	<u>5,127,880</u>
Total	<u>5,506,838</u>	<u>(378,958)</u>	<u>5,127,880</u>

The notes form part of these financial statements

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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 2020

2. DONATIONS AND LEGACIES	5/4/20	5/4/19
	£	£
Donations	548,529	493,529
Gift aid	49,111	45,040
	<u>597,640</u>	<u>538,569</u>
3. OTHER TRADING ACTIVITIES	5/4/20	5/4/19
	£	£
Literature and magazine	<u>1,231</u>	<u>1,853</u>
4. INVESTMENT INCOME	5/4/20	5/4/19
	£	£
Interest receivable	62,742	129,122
Interest received from bank	1,091	579
	<u>63,833</u>	<u>129,701</u>
5. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 6) £
Charitable activities		<u>411,118</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES	5/4/20	5/4/19
	£	£
Motoring and travelling	9,500	6,156
Community lunches	35,591	21,207
Repairs and maintenance	37,005	21,268
Insurance	21,776	19,744
Light, heat and water	61,929	57,399
Telephone and fax	3,644	4,038
Postage, stationery & advert	6,841	1,259
Literature and magazines	12	6,938
Sundries	6,159	4,352
Broadcast and media	2,217	1,913
Hall hire	21,481	11,731
Branded/Specialist supplies	107	3,708
Conference facilities/ Expense	58,822	6,280
Donations - Macmillan	-	835
Depreciation	146,034	127,602
	<u>411,118</u>	<u>294,430</u>

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2020

7. SUPPORT COSTS

	Governance costs
	£
Other resources expended	<u>11,572</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2020 nor for the year ended 5 April 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2020 nor for the year ended 5 April 2019.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	538,569
Other trading activities	1,853
Investment income	<u>129,701</u>
Total	<u>670,123</u>
 EXPENDITURE ON	
Charitable activities	
Charitable activities	294,430
Other	<u>4,258</u>
Total	<u>298,688</u>
 NET INCOME	<u>371,435</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	9,572,722
 TOTAL FUNDS CARRIED FORWARD	<u><u>9,944,157</u></u>

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2020

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 6 April 2019	5,293,157	195,511	199,978	5,688,646
Additions	714,923	39,465	-	754,388
At 5 April 2020	6,008,080	234,976	199,978	6,443,034
DEPRECIATION				
At 6 April 2019	1,279,894	172,009	152,233	1,604,136
Charge for year	115,352	21,133	9,549	146,034
At 5 April 2020	1,395,246	193,142	161,782	1,750,170
NET BOOK VALUE				
At 5 April 2020	4,612,834	41,834	38,196	4,692,864
At 5 April 2019	4,013,263	23,502	47,745	4,084,510

11. STOCKS

	5/4/20 £	5/4/19 £
Finished goods	1,000	1,000

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5/4/20 £	5/4/19 £
Loan to SNM Verona, Italy	79,818	79,818
Other debtor Bank of India	110,119	96,763
Other debtor Punjab Bank	152,737	148,522
Branches	6,839	14,420
	<u>349,513</u>	<u>339,523</u>

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5/4/20 £	5/4/19 £
Other creditors	3,300	3,300

14. MOVEMENT IN FUNDS

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

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2020

14. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 6.4.18 £	Net movement in funds £	At 5.4.19 £
Unrestricted funds			
General fund	9,572,722	371,435	9,944,157
TOTAL FUNDS	<u>9,572,722</u>	<u>371,435</u>	<u>9,944,157</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	670,123	(298,688)	371,435
TOTAL FUNDS	<u>670,123</u>	<u>(298,688)</u>	<u>371,435</u>

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

	At 6.4.18 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	9,572,722	611,449	10,184,171
TOTAL FUNDS	<u>9,572,722</u>	<u>611,449</u>	<u>10,184,171</u>

SANT NIRANKARI MANDAL (UK)

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 5 APRIL 2020

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,332,827	(721,378)	611,449
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,332,827	(721,378)	611,449
	<hr/>	<hr/>	<hr/>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2020.

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 2020

	5/4/20 £	5/4/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	548,529	493,529
Gift aid	49,111	45,040
	<u>597,640</u>	<u>538,569</u>
Other trading activities		
Literature and magazine	1,231	1,853
Investment income		
Interest receivable	62,742	129,122
Interest received from bank	1,091	579
	<u>63,833</u>	<u>129,701</u>
Total incoming resources	<u>662,704</u>	<u>670,123</u>
EXPENDITURE		
Charitable activities		
Motoring and travelling	9,500	6,156
Community lunches	35,591	21,207
Repairs and maintenance	37,005	21,268
Insurance	21,776	19,744
Light, heat and water	61,929	57,399
Telephone and fax	3,644	4,038
Postage, stationery & advert	6,841	1,259
Literature and magazines	12	6,938
Sundries	6,159	4,352
Broadcast and media	2,217	1,913
Hall hire	21,481	11,731
Branded/Specialist supplies	107	3,708
Conference facilities/ Expense	58,822	6,280
Donations - Macmillan	-	835
Depreciation of tangible fixed assets	146,034	127,602
	<u>411,118</u>	<u>294,430</u>
Support costs		
Finance		
Bank charges	-	20
Governance costs		
Auditors' remuneration	3,300	3,300
Legal & Professional fee	8,272	938
	<u>11,572</u>	<u>4,238</u>
Total resources expended	<u>422,690</u>	<u>298,688</u>
Net income	<u>240,014</u>	<u>371,435</u>

This page does not form part of the statutory financial statements