

REGISTERED CHARITY NUMBER: 1014409

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**S Paramaguru (FCCA) (Senior Statutory Auditor)
for and on behalf of Param & Company Ltd
Chartered Certified Accountants, Statutory Auditor
44 - 50 The Broadway
Southall
Middlesex
UB1 1QB**

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 aims

The charity's objectives are set out in the trust deed and include the following:

- To promote Hindu Faith, its doctrines, its scriptures and practice Hindu beliefs through assembly, worship and discourse.
- To establish, maintain and manage a Hindu Temple and Cultural Centre for religious, social, and cultural activities for the use of the public.
- Establishment of separate fund for the welfare of needy children in Sri Lanka and Tamil Nadu who are facing imminent starving, deprivation and to alleviate their sufferings. Constitution amended in August 2000.
- To offer facilities for religious functions and for performing religious rites (as per Hindu Faith) related to births, deaths and marriages for people of all faiths.
- To provide a meeting place for Hindus and for others who are interested in Hinduism.
- To advance traditional Hindu cultural activities, religious studies & performing arts.
- To provide facilities for and actively co-ordinate social care, social interaction, friendship and goodwill among people in the wider community.
- To form a charitable and educational organization to promote social, cultural, religious principles and practice.
- To conduct educational programs for children as well as adults based on Hindu values and traditions.

The aims of the charity are set out in the charity's deed of trust and summarized below:

- To advance Hindu faith in locality area for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals. To build and manage a Hindu Temple and Cultural Centre in Ealing.
- To provide facilities for religious, social and cultural activities for the use of the public with the objective of improving the conditions of life for all residents in Ealing and the neighbourhood by the provision, maintenance and management of a community/cultural center.

Public benefit

The objects of the Trust include the promotion of any charitable purposes for the benefit of all residents in the Borough of Ealing and any other exclusively charitable purposes which are in the opinion of the Trustees beneficial to the peoples of Ealing and neighbourhood. The Trust offers facilities for religious, social and cultural activities for the use of the public and for thousands of Hindus in the region in particular to these who do not have any such facilities. Within a short period, the Trust has already made its presence felt within the wider community in several ways.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Trustees also confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefits both to those who attend prayer/religious events and the wider community of Ealing. Detailed information is provided in the Activities and Achievements sections in this Report about how the activities of the Trust further supports the charity's purposes for public benefit. The immediate identifiable benefits are as follows (1) adds value to those who regularly participate in the worship and other events of the charity and to the wider community of Ealing of the Trust's work, and (2) facilities provided by the Trust are made available to Hindus and the faith of Hinduism is communicated to non-Hindus through its work and that any member of the wider community of Ealing can benefit from the Trust's facilities, and social, cultural, community & charitable activities.

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers are an important and valuable resource in both our faith and community work. While the Trustees provide overall leadership and strategic long-term oversight for the Trust, the day- to-day activities of the Trust are mainly managed and run by a team of enthusiastic volunteers who strongly believe in the cause and offer full support to the Trust. Amman Hindu Temple Trust is well known in the entire area for its charitable work and activities and the strength of its volunteers.

There are several aspects/areas which are fully supported by the volunteers:

- Membership
- Website, Social Media
- Communication
- Public Relations
- Liaising with Local Government & officials
- Bhajans, singers, musicians, equipment
- Dates, diaries, venues
- Setting up venue
- Clearing & cleaning up the venue after the event
- Setting up PA system & equipment
- Managing Parking
- Decoration of the Centre
- Organizing priests and coordination
- Annathanam meals (logistics, cooking, coordination).

The volunteers not only support the activities of the Trust but are also involved in similar voluntary contributions in other community organizations and the wider community in general. The Trust formally records its immense gratitude and thanks to all the volunteers for devoting their time, efforts and support for the activities of the Trust.

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the reporting period, the Trust organized regular prayers, religious, social and community events, congregations and festivals at its own premises as well as many fundraising and charitable activities and provided free meals to the congregation at its events. Most of these events were well attended by people of all ages within the Hindu community. All the events organized by the Trust are free to attend for everyone. In addition to the normal religious and cultural activities as per hindu calender, other noteworthy events held at the temple during the year include the following.

-On 02 August 2024 - Annual Flag Hoisting Day (Mahotsavam)

-On 11 August 2024 - Chariot Festival Day (Ther Thiruvila)

- On 07 September 2024, Ganesh Chaturthi, a popular form of God everyone worships.

-From 03rd to 11th October 2024, we celebrated Navaratri, a celebration of goddesses Durga, Lakshmi and Saraswathi, female forms of God, for nine nights. Celebration included puja and bhajan (devotional singing).

-On 31st October and 01st November 2024, we organized traditional Diwali festivities, very well attended by host of dignitaries and devotees.

-A mediation hall was also built to expand into the following activities

- Dental Advice
- Dance class
- Pranayama sewing
- Medical advice
- General advocacy work, Council and HMRC Queries
- Wellbeing classes
- Keep fit
- Yoga asana/classes
- Youth activities
- Tamil school
- Regular meditation classes

The Trust has a significant online presence on websites, email newsletter and social media like Facebook, Twitter and WhatsApp.

The Trust has also established excellent communication channels with the local government, press & media, and charitable sector to further the main objectives as well as part of wider community integration. The Trust has worked very hard in last few years and has left no stone unturned in highlighting and bringing attention to the urgent needs of the vast Hindu population in the region.

The following activities are currently being run/planned:

- Regular prayers
- Religious ceremonies
- Religious rites related to births, deaths, marriages, etc.
- Religious festivals
- Narration of religious scriptures
- Prerna- Inspiration discourse by prominent speakers across the world
- Regular sessions for the elderly people
- Weekly elderly club
- Monthly ladies club

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

The Trust has accomplished several milestones in a short period. The Trust has a good visibility into the local community and the local government. The Trust has now truly become the focal point of contact within the region for all matters related to the Hindu faith and population. In addition to the regular congregations, the Trust has also organized celebration of several Hindu festivals and important community events. Also, since it is now the popular and well liked Hindu Temple in this region, there is a huge demand for regular school visits from both schools within and outside the area which the Temple has been very actively hosting on a frequent basis. In addition, the Trust also takes huge pride in its proactive outreach to the other temples to promote integration.

FINANCIAL REVIEW

Financial position

Total income for the financial year ending 31 March 2025 is £1,736,858. The Income is mainly generated by donations given to the Trust by its members and the public, revenue from religious activities. The Expenditure for the same period is £1,573,705. The main expenditure items include refurbishment and maintenance, utility charges, broadband charges, insurance, bank fees, waste collection, website charges and for organizing religious events, congregations, festivals, providing meals to the congregation. The Financial statement for the year 2025 is submitted along with the Trustee Annual Report.

Principal funding sources

The principal funding source is from donations by the devotees and well-wishers.

Other income sources

- Membership fees from life and ordinary members, either by standing order, bank transfer or card payment.
- Priests conduct outdoor services such as meeting the communities' needs and community members and receive token of rewards as donations to the temple for the religious services made.
- Gift aid claims.

Reserves policy

The Trust's policy is to maintain unrestricted funds in the form of free reserves, at a level that equates to approximately 12 months of operational expenditure, to organize regular events/activities and to raise funds to facilitate the establishment of a permanent building or premises for Amman Hindu Temple & Cultural Centre which can be used by community. The balance of reserves at the end of 31 March 2025 is £6,120,109.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they have continued to adopt the going concern basis concept in preparing the financial statements.

FUTURE PLANS

- Acquiring neighboring properties for investment
- Pay off the outstanding loans.
- Improving the parking facilities.
- Promoting youth participation and activities
- Create a small shop area for disposal of items and goods, donated by devotees

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Shri Kanga Thurkkai Amman Trust is constituted as a Charitable Organization registered with the Charity Commission on 10th August 1991 under Charity Number 1014409. It is governed by a constitution/deed of trust amended twice on 12 August 2000 for establishment of a separate fund for welfare of needy Hindu children in Sri Lanka and Tamil Nadu and on 31 March 2024 for filling of trustees' vacant position by ballot method, term restricted to 4 years, and introduction of a cooling off period for candidates who had served in any committee for two terms continuously before contesting at any election.

Recruitment and appointment of trustees

Nine (9) Trustees were appointed initially at the time of setting up the Trust in 1991. Currently there are five (5) Trustees. Appointment of Trustees was made taking into consideration their individuals' skills, expertise, variety of backgrounds, past contributions, commitment and availability to undertake the Trust's activities and duties. In selecting new trustees, we seek to identify people who have consistently demonstrated strategic leadership, vision & forward thinking, regularly contributed to the objectives of the Trust, attend events and functions organized by the charity and are willing to volunteer to help in our broader community work and main objectives of establishing and managing the Hindu Temple and Cultural Centre in Ealing W13. New trustees will be appointed by election only after they have successfully demonstrated their eligibility, personal competence, contributions, commitment, availability, specialist knowledge and skills over a period. Appointment will be confirmed once Section 5, reference to an election of trustees in the constitution is amended.

Induction and training of new trustees

Following appointment, new Trustees are introduced to their role, the governing document, aims of the Trust, policies of the charity and the guidance from Charity Commission on charities and public benefit. This ensures that the new Trustees are aware of the scope of their responsibilities under the Charities Act. All Trustees are given induction training. The Trustees are also encouraged to undertake other training such as Basic First Aid Training.

Organisational structure

The Charity Trustees are responsible for the general control and governance of the Charity. Day to day management is carried out by an elected Executive Committee. The Trustees and Executive Committee members give their time, skills and services freely and receive no remuneration or financial benefits.

The Trustees and Executive Committee meet as a body on a regular basis and are responsible for all decisions taken in relation to running the Trust and the community facilities and activities provided by the charity.

The above procedure is not followed in all instances and is a common issue that charity face. If proper procedures aren't implemented, the whole organization suffers. To solve this problem, trustees focus on making such procedures lawfully and properly written and provided to joint committee members for enforcement and accountability. By doing so, an increase in compliance and reduced errors and mistakes are likely and is for the best interest of the charity, comply with charity commission due diligence guidance and regulatory control.

Whenever the Board of Trustees have reason to believe and are satisfied that the sub section (i) of this sub clause have been infringed with they can by a majority of two thirds of its members take over the administration of the trust in their own hands and shall make arrangements to run the same till such time a New Executive Committee is /elected as per clause 6.

Key management remuneration

All Trustees give their time freely and no Trustee received remuneration or benefits from the Charity during the year. No expenses were claimed by the Trustees from the Charity.

In the Trustees' opinion, the key management personnel of the Charity responsible for the direction, control, running and operation of the Charity on a day-to-day basis consists of the Board of Trustees.

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Health and safety Policy

The Trustees and the Management Committee are wholly dedicated to conducting the operations and activities in the Trust in a manner that ensures the Health & Safety and Welfare of all users, employees, and volunteers working in the premises. This Health and Safety Policy and procedures document has been written to provide a clear statement of intent with respect to health and safety.

During cart festival, health beliefs and values vary between cultures and individuals within cultural groups. Culture, spirituality, and religion also mean different things to different people and are expressed in varied ways especially during religious festivals to alleviate the physical and mental long-term illness, marital and economic issues. All these factors are considered on risk assessment of the event, safety management approach, training and upskilling key individuals and bringing in centralized event control.

Risk management

The Trustees regularly assess the risks the charity faces, the nature of those risks, the likelihood of the risks occurring, and measures taken to manage them. The Trustees are satisfied that systems/arrangements are in place to manage the risks identified. The trustees also have the responsibility of ensuring effective systems of internal control in place to manage the charities major risk and support the achievement of strategic objectives.

The trustees annually review the performance and risks that the charity faces. To date these have mainly been related to investment management and overseas grant payments for those in need.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1014409

Principal address
5 Chapel Road
London
W13 9AE

Trustees

S Sri Rangan Chairman
Dr V Paramanathan Secretary
S Abayalingam Trustee
Dr A Thevasagayam Trustee
A Nanthakumar Trustee (appointed 30/6/2024)
K Sabaratnam Trustee (appointed 30/6/2024)
Dr M Shanmuganathan Trustee (appointed 30/6/2024)

Auditors

S Paramaguru (FCCA) (Senior Statutory Auditor)
for and on behalf of Param & Company Ltd
Chartered Certified Accountants, Statutory Auditor
44 - 50 The Broadway
Southall
Middlesex
UB1 1QB

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS
EXECUTIVE COMMITTEE**

Mr T Joganathan (Chairman)
Mr R Paramakumar (Vice Chairman)
Mrs S Sundaralingam (Secretary)
Mr N Shanthakumar (Joint Secretary)
Mr N Balasubramaniam (Treasurer)
Mrs S Jaijam (Assistant Treasurer)
Mr P Kanapathipillai (Elected Committee member)

Bankers

Lloyds
Barclays Bank Plc

Solicitor:

Mr R D Ratnasingham
Krish ratna & co solicitors
61A/2 King Street, Spouthall
Middlesex, UB2 4DQ

Mr Amirthan Rajakariar

Accountant:

Kandiah Ravishangar
Suite 14, 118, St Margaretes Road, Twickenham, England, TW1 2AA

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).

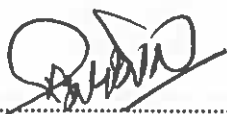
**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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 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.

Approved by order of the board of trustees on 30 JAN 2026 and signed on its behalf by:



.....
Dr V Paramanathan - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

Opinion

We have audited the financial statements of SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST (the 'charity') for the year ended 31 March 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 31 March 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
SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

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.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- * the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- * we identified the laws and regulations applicable to the Trust through discussions with Trustees and oExecutive Committee, and from our knowledge of other charities;
- * we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the Trust, including data protection, anti-bribery, employment, environmental and health and safety legislation;
- * we assessed the extent of compliance with the laws and regulations identified above through making enquiries of Board o Trustees and inspecting legal correspondence; and

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

* identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Trust's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

* making enquiries of Trust management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

* considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

* performed analytical procedures to identify any unusual or unexpected relationships;

* tested journal entries to identify unusual transactions;

* assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and

* investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

* agreeing financial statement disclosures to underlying supporting documentation;

* reading the minutes of meetings of the Joint Committee;

* enquiring of Trust management as to actual and potential litigation and claims; and

* reviewing correspondence with Charity Commission and the Trust's solicitor.

There are inherent limitations in our audit procedures described above. The more remote that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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
SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

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.



S Paramaguru (FCCA) (Senior Statutory Auditor)
for and on behalf of Param & Company Ltd
Chartered Certified Accountants, Statutory Auditor
44 - 50 The Broadway
Southall
Middlesex
UB1 1QB

Date:30 JAN 2026.....

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	587,312	-	587,312	950,008
Charitable activities					
Income from charitable activity	4	1,035,900	-	1,035,900	875,660
Investment income	3	113,646	-	113,646	93,471
Total		<u>1,736,858</u>	<u>-</u>	<u>1,736,858</u>	<u>1,919,139</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	5,111	-	5,111	32,805
Investment management costs	6	28,804	-	28,804	8,525
		<u>33,915</u>	<u>-</u>	<u>33,915</u>	<u>41,330</u>
Charitable activities					
Costs of charitable activity	7	662,592	-	662,592	982,810
Support costs		877,198	-	877,198	857,355
Total		<u>1,573,705</u>	<u>-</u>	<u>1,573,705</u>	<u>1,881,495</u>
Net gains/(losses) on investments		<u>(566,254)</u>	<u>-</u>	<u>(566,254)</u>	<u>93,734</u>
NET INCOME/(EXPENDITURE)		<u>(403,101)</u>	<u>-</u>	<u>(403,101)</u>	<u>131,378</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		6,523,210	-	6,523,210	6,391,832
TOTAL FUNDS CARRIED FORWARD		<u><u>6,120,109</u></u>	<u><u>-</u></u>	<u><u>6,120,109</u></u>	<u><u>6,523,210</u></u>


The notes form part of these financial statements

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	4,028,819	-	4,028,819	4,027,408
Investments					
Investments	14	694,109	-	694,109	525,363
Investment property	15	2,265,000	-	2,265,000	3,000,000
		<u>6,987,928</u>	<u>-</u>	<u>6,987,928</u>	<u>7,552,771</u>
CURRENT ASSETS					
Cash at bank and in hand		489,232	-	489,232	450,795
CREDITORS					
Amounts falling due within one year	16	(95,937)	-	(95,937)	(133,766)
NET CURRENT ASSETS		<u>393,295</u>	<u>-</u>	<u>393,295</u>	<u>317,029</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>7,381,223</u>	<u>-</u>	<u>7,381,223</u>	<u>7,869,800</u>
CREDITORS					
Amounts falling due after more than one year	17	(1,261,114)	-	(1,261,114)	(1,346,590)
NET ASSETS		<u>6,120,109</u>	<u>-</u>	<u>6,120,109</u>	<u>6,523,210</u>
FUNDS					
Unrestricted funds:	19				
General fund				6,120,109	6,523,210
TOTAL FUNDS				<u>6,120,109</u>	<u>6,523,210</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30.01.2026 and were signed on its behalf by:



T Joganathan – Executive Committee



V Paramanathan - Trustee

The notes form part of these financial statements

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	285,818	215,477
Interest paid		(104,210)	(108,535)
Net cash provided by operating activities		<u>181,608</u>	<u>106,942</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(71,051)	(39,218)
Sale of fixed asset investments		-	310,608
Interest received		8,936	1,174
Net cash (used in)/provided by investing activities		<u>(62,115)</u>	<u>272,564</u>
Cash flows from financing activities			
Loan repayments in year		(81,056)	(76,638)
Net cash used in financing activities		<u>(81,056)</u>	<u>(76,638)</u>
Change in cash and cash equivalents in the reporting period			
		38,437	302,868
Cash and cash equivalents at the beginning of the reporting period		<u>450,795</u>	<u>147,927</u>
Cash and cash equivalents at the end of the reporting period		<u><u>489,232</u></u>	<u><u>450,795</u></u>

The notes form part of these financial statements

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(403,101)	131,378
Adjustments for:		
Depreciation charges	69,640	79,043
Losses/(gain) on investments	566,254	(93,734)
Interest received	(8,936)	(1,174)
Interest paid	104,210	108,535
Decrease in creditors	(42,249)	(8,571)
Net cash provided by operations	<u>285,818</u>	<u>215,477</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	450,795	38,437	489,232
	<u>450,795</u>	<u>38,437</u>	<u>489,232</u>
Debt			
Debts falling due within 1 year	(76,637)	(4,420)	(81,057)
Debts falling due after 1 year	(1,346,590)	85,476	(1,261,114)
	<u>(1,423,227)</u>	<u>81,056</u>	<u>(1,342,171)</u>
Total	<u>(972,432)</u>	<u>119,493</u>	<u>(852,939)</u>

The notes form part of these financial statements

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorizing these financial statement. The expected level income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experiences and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

The following is a key source of estimation uncertainty.

Expenditure allocation: expenditure is apportioned where it relates to more than one cost category.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlements date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 - 1%

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Meditation Hall - 2%

Fixture and Fittings - 20%

(using straight line method)

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instrument

The charity has elected to apply the provisions of section 11 "basic financial instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity balance sheet when the charity becomes party to the contractual provisions of the instruments.

Financial assets and liabilities are offset, with the net amounts presented in the financial statement, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Investments and borrowings

The Trustees with consent of Executive Committee purchased property nearby and given for renting, as a source of income to the trust. Ownership of the assets will be transferred to registered charity trust name with the consent from the charity commission as there is no provision to this effect is in the governing document.

Meditation Hall was built as part of charity expansion program and facility enhancement.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>587,312</u>	<u>950,008</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. INVESTMENT INCOME		2025	2024
		£	£
Rents received		104,710	92,297
Deposit account interest		8,936	1,174
		<u>113,646</u>	<u>93,471</u>
4. INCOME FROM CHARITABLE ACTIVITIES		2025	2024
		£	£
	Activity		
Abishekam & Archanai	Income from charitable activity	737,779	614,789
Flower & Garlands	Income from charitable activity	54,120	9,333
Shri Kanagathurrkai Amman	Income from charitable activity	8,230	9,350
Wedding	Income from charitable activity	47,980	56,385
Sarce donations	Income from charitable activity	37,193	22,286
Gold & Silver pention	Income from charitable activity	306	145
Miscelleous	Income from charitable activity	7,597	6,703
Monkeynuts	Income from charitable activity	4,160	4,291
Calender,Panchankam,CD,etc	Income from charitable activity	15,246	11,546
Lattu	Income from charitable activity	12,420	6,308
Car park vouchers	Income from charitable activity	3,573	4,393
Milk	Income from charitable activity	26,001	19,846
Thadchanai	Income from charitable activity	22,584	34,520
Gold Coin	Income from charitable activity	24,606	28,224
Tricycle & Wheelchair	Income from charitable activity	-	295
Flood Relief	Income from charitable activity	6,796	9,842
University Students Sponsor	Income from charitable activity	27,309	37,404
		<u>1,035,900</u>	<u>875,660</u>
5. RAISING DONATIONS AND LEGACIES		2025	2024
		£	£
Staff costs		5,111	32,805
		<u>5,111</u>	<u>32,805</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. INVESTMENT MANAGEMENT COSTS

	2025	2024
	£	£
Administrative expenses	17,462	5,666
Property repairs	11,342	2,859
	<u>28,804</u>	<u>8,525</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Costs of charitable activity	535,291	124,051	3,250	662,592
Support costs	729	-	876,469	877,198
	<u>536,020</u>	<u>124,051</u>	<u>879,719</u>	<u>1,539,790</u>

8. GRANTS PAYABLE

	2025	2024
	£	£
Costs of charitable activity	124,051	188,632

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
GENERAL	124,051	188,632

9. SUPPORT COSTS

	Management £	Finance £	Information technology £
Costs of charitable activity	3,250	-	-
Support costs	483,015	120,351	18,922
	<u>486,265</u>	<u>120,351</u>	<u>18,922</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. SUPPORT COSTS - continued

	Other £	Governance costs £	Totals £
Costs of charitable activity	-	-	3,250
Support costs	238,206	15,975	876,469
	<u>238,206</u>	<u>15,975</u>	<u>879,719</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were neither trustees' remuneration nor other benefits for the year ended 31 March 2025 and for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 and for the year ended 31 March 2024.

11. STAFF COSTS

No individual employee received emoluments in excess of £60,000 during the year ended 31st march 2025 nor during the year ended 31st march 2024.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	950,008	-	950,008
Charitable activities			
Income from charitable activity	875,660	-	875,660
Investment income	93,471	-	93,471
Total	<u>1,919,139</u>	<u>-</u>	<u>1,919,139</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	32,805	-	32,805
Investment management costs	8,525	-	8,525
	<u>41,330</u>	<u>-</u>	<u>41,330</u>
Charitable activities			
Costs of charitable activity	982,810	-	982,810
Support costs	857,355	-	857,355
Total	<u>1,881,495</u>	<u>-</u>	<u>1,881,495</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net gains on investments	93,734	-	93,734
NET INCOME	131,378	-	131,378
RECONCILIATION OF FUNDS			
Total funds brought forward	6,391,832	-	6,391,832
TOTAL FUNDS CARRIED FORWARD	<u>6,523,210</u>	<u>-</u>	<u>6,523,210</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Mediation hall £	Fixtures and fittings £	Totals £
COST					
At 1 April 2024	1,417,569	34,320	3,060,495	91,691	4,604,075
Additions	-	-	60,391	10,660	71,051
At 31 March 2025	<u>1,417,569</u>	<u>34,320</u>	<u>3,120,886</u>	<u>102,351</u>	<u>4,675,126</u>
DEPRECIATION					
At 1 April 2024	382,745	-	121,218	72,704	576,667
Charge for year	14,176	-	62,418	7,222	83,816
Overcharged depreciation	(14,176)	-	-	-	(14,176)
At 31 March 2025	<u>382,745</u>	<u>-</u>	<u>183,636</u>	<u>79,926</u>	<u>646,307</u>
NET BOOK VALUE					
At 31 March 2025	<u>1,034,824</u>	<u>34,320</u>	<u>2,937,250</u>	<u>22,425</u>	<u>4,028,819</u>
At 31 March 2024	<u>1,034,824</u>	<u>34,320</u>	<u>2,939,277</u>	<u>18,987</u>	<u>4,027,408</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024	525,363
Revaluations	168,746
	<u>694,109</u>
At 31 March 2025	694,109
NET BOOK VALUE	
At 31 March 2025	<u>694,109</u>
At 31 March 2024	<u>525,363</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Unlisted investments £
Valuation in 2020	129,175
Valuation in 2022	42,369
Valuation in 2023	128,540
Valuation in 2024	43,926
Valuation in 2025	168,746
Cost	181,353
	<u>694,109</u>

15. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	3,000,000
Revaluation	(735,000)
	<u>2,265,000</u>
At 31 March 2025	2,265,000
NET BOOK VALUE	
At 31 March 2025	<u>2,265,000</u>
At 31 March 2024	<u>3,000,000</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. INVESTMENT PROPERTY - continued

Fair value at 31 March 2025 is represented by:

	£
Valuation in 2020	(100,000)
Valuation in 2021	420,000
Valuation in 2023	730,000
Valuation in 2025	(735,000)
Cost	1,950,000
	<u>2,265,000</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 18)	81,057	76,637
Trade creditors	-	26,353
Taxation and social security	3,682	2,901
Other creditors	11,198	27,875
	<u>95,937</u>	<u>133,766</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 18)	1,261,114	1,346,590
	<u>1,261,114</u>	<u>1,346,590</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	81,057	76,637
	<u>81,057</u>	<u>76,637</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	1,261,114	1,346,590
	<u>1,261,114</u>	<u>1,346,590</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

19. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	6,523,210	(403,101)	6,120,109
TOTAL FUNDS	<u>6,523,210</u>	<u>(403,101)</u>	<u>6,120,109</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,736,858	(1,573,705)	(566,254)	(403,101)
TOTAL FUNDS	<u>1,736,858</u>	<u>(1,573,705)</u>	<u>(566,254)</u>	<u>(403,101)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	6,391,832	131,378	6,523,210
TOTAL FUNDS	<u>6,391,832</u>	<u>131,378</u>	<u>6,523,210</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,919,139	(1,881,495)	93,734	131,378
TOTAL FUNDS	<u>1,919,139</u>	<u>(1,881,495)</u>	<u>93,734</u>	<u>131,378</u>

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

19. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	6,391,832	(271,723)	6,120,109
TOTAL FUNDS	<u>6,391,832</u>	<u>(271,723)</u>	<u>6,120,109</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,655,997	(3,455,200)	(472,520)	(271,723)
TOTAL FUNDS	<u>3,655,997</u>	<u>(3,455,200)</u>	<u>(472,520)</u>	<u>(271,723)</u>

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

21. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees as listed in the report of the trustees.

SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	587,312	-	587,312	950,008
Investment income				
Rents received	104,710	-	104,710	92,297
Deposit account interest	8,936	-	8,936	1,174
	<u>113,646</u>	<u>-</u>	<u>113,646</u>	<u>93,471</u>
Charitable activities				
Abishekam & Archanai	737,779	-	737,779	614,789
Flower & Garlands	54,120	-	54,120	9,333
Shri Kanagathurkkai Amman	8,230	-	8,230	9,350
Wedding	47,980	-	47,980	56,385
Saree donations	37,193	-	37,193	22,286
Gold & Silver pention	306	-	306	145
Miscellaneous	7,597	-	7,597	6,703
Monkeynuts	4,160	-	4,160	4,291
Calender, Panchankam, CD, etc	15,246	-	15,246	11,546
Lattu	12,420	-	12,420	6,308
Car park vouchers	3,573	-	3,573	4,393
Milk	26,001	-	26,001	19,846
Thadchanai	22,584	-	22,584	34,520
Gold Coin	24,606	-	24,606	28,224
Tricycle & Wheelchair	-	-	-	295
Flood Relief	6,796	-	6,796	9,842
University Students Sponsor	27,309	-	27,309	37,404
	<u>1,035,900</u>	<u>-</u>	<u>1,035,900</u>	<u>875,660</u>
Total incoming resources	1,736,858	-	1,736,858	1,919,139
EXPENDITURE				
Raising donations and legacies				
Wages	5,111	-	5,111	32,805
Investment management costs -				
Administrative expenses	17,462	-	17,462	5,666
Carried forward	17,462	-	17,462	5,666

This page does not form part of the statutory financial statements

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Investment management costs				
Brought forward	17,462	-	17,462	5,666
Property repairs	11,342	-	11,342	2,859
	<u>28,804</u>	<u>-</u>	<u>28,804</u>	<u>8,525</u>
Charitable activities				
Abishekam	158,107	-	158,107	430,073
Annathanam	168,348	-	168,348	179,642
Flower purchase	78,181	-	78,181	74,413
Books & calender	729	-	729	7,758
Lattu	4,728	-	4,728	2,279
Saree verty purchase	27,520	-	27,520	9,608
Festival expense	73,386	-	73,386	66,474
Monkeynuts	700	-	700	1,597
Milk	24,321	-	24,321	22,334
Grants to institutions	124,051	-	124,051	188,632
	<u>660,071</u>	<u>-</u>	<u>660,071</u>	<u>982,810</u>
Support costs				
Management				
Wages	265,599	-	265,599	240,568
Social security	11,382	-	11,382	11,391
Pensions	3,114	-	3,114	3,135
Rates and water	3,276	-	3,276	5,703
Insurance	14,918	-	14,918	22,128
Light and heat	122,588	-	122,588	111,369
Postage and stationery	16,848	-	16,848	20,064
Advertising	1,200	-	1,200	3,202
Sundries	47,340	-	47,340	23,988
	<u>486,265</u>	<u>-</u>	<u>486,265</u>	<u>441,548</u>
Finance				
Bank charges	16,141	-	16,141	21,033
Bank loan interest	104,210	-	104,210	108,535
	<u>120,351</u>	<u>-</u>	<u>120,351</u>	<u>129,568</u>
Information technology				
Telephone	14,070	-	14,070	17,194
Sundries	4,852	-	4,852	3,395
	<u>18,922</u>	<u>-</u>	<u>18,922</u>	<u>20,589</u>

This page does not form part of the statutory financial statements

**SHRI KANAGATHURKKAI AMMAN (HINDU) TEMPLE
TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Information technology				
Other				
Sundries	5,418	-	5,418	107
Estate Management Cost	61,696	-	61,696	62,595
Cleaning - Materials	96,768	-	96,768	103,255
Security expenses	4,684	-	4,684	4,675
Dep Freehold property	62,418	-	62,418	74,785
Dep of fixtures & fittings	7,222	-	7,222	4,258
	<u>238,206</u>	-	<u>238,206</u>	<u>249,675</u>
Governance costs				
Auditors' remuneration	3,600	-	3,600	3,600
Accountancy and legal fees	12,375	-	12,375	12,375
	<u>15,975</u>	-	<u>15,975</u>	<u>15,975</u>
Total resources expended	<u>1,573,705</u>	-	<u>1,573,705</u>	<u>1,881,495</u>
Net income before gains and losses	163,153	-	163,153	37,644
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	(566,254)	-	(566,254)	93,734
Net income	<u>(403,101)</u>	-	<u>(403,101)</u>	<u>131,378</u>

This page does not form part of the statutory financial statements

