REGISTERED CHARITY NUMBER: 1184960

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

FOR

SHREE KRISHNA RESOURCE CENTRE OF LEAMINGTON AND WARWICK

R Pau & Co Limited
Chartered Certified Accountants
12-16 Station Street East
Coventry
West Midlands
CV6 5FJ

SHREE KRISHNA RESOURCE CENTRE OF LEAMINGTON AND WARWICK

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SHREE KRISHNA RESOURCE CENTRE OF LEAMINGTON AND WARWICK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

The Resource Centre is a registered Charity (formerly Hindu Religious Association Leamington and Warwick; charity number 512968) established for the advancement of the Hindu religion in Leamington Spa and Warwick by provision of education in the principles of Hindu faith and by such other Charitable means that the Executive Committee shall think fit and for the relief of poverty among members of the Association.

The affairs of the Charity are adminstered in accordance with its constitution / governing document by the Charity Trustees comprising of nine members including three office bearers elected in accordance with its constitution as its Annual General Meeting. The Charity Trustees of the CIO meet at least six times a year.

The trustees present their report with the financial statements of the charity for the year ended 31st December 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

Significant activities

During the year, the charity has continued to hold various fundraising events and along with the donations received has been able to accumulate a significant surplus for the development of a new Temple.

Public benefit

The Trustees confirm they they have compiled with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

The charity does utilise volunteers to assist with their work.

FINANCIAL REVIEW

Financial position

The net profit for the period was £179,916 (2024 - £135,551), compromising total incoming resources of £260,887 (2024 - £195,180), and total resources expended of £80,971 (2024 - £59,629). The charity's total funds for the period were a surplus of £1,490,580 (2024 - £1,296,586).

Reserves policy

The charity's reserves policy reflects their wish to ensure financial stability from which they can grow and develop their objectives and activities.

FUTURE PLANS

The charity intends to continue its fundraising efforts to enable it to develop a new Temple building work on which started in 2025, initially by the demolition of the old Temple and the erection of a temporary Temple. Construction of the new Temple started in 2026 and is expected to continue into 2027.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184960

Principal address
10B High Street
Leamington Spa
Warwickshire
CV31 3AN

Trustees

Chairman	Dharam Veer Awesti
Secretary	Vikas Aggarwal
Treasurer	Brijinder Kumar Gupta
Management Committee Members	Chander Deep Sahjpall Rajinder Pal Sharma Gian Kanwar Baldev Manan Naveen Tangri Hema Yellapragada

Independent Examiner
Mr Nimesh Pau F.C.C.A.
R Pau & Co Limited
Chartered Certified Accountants
12-16 Station Street East
Coventry
West Midlands
CV6 5FJ

Approved by order of the board of trustees on 11th May 2026 and signed on its behalf by:

D V Awesti - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE KRISHNA RESOURCE CENTRE OF LEAMINGTON AND WARWICK

Independent examiner's report to the trustees of Shree Krishna Resource Centre of Leamington and Warwick
I report to the charity trustees on my examination of the accounts of Shree Krishna Resource Centre of Leamington and Warwick (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Nimesh Pau F.C.C.A.
The Association of Chartered Certified Accountants

R Pau & Co Limited
Chartered Certified Accountants
12-16 Station Street East
Coventry
West Midlands
CV6 5FJ

11th May 2026 R Pau & Co Limited

SHREE KRISHNA RESOURCE CENTRE OF LEAMINGTON AND WARWICK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		244,714	180,782
Investment income	2	16,173	14,398
Total		260,887	195,180
EXPENDITURE ON			
Raising funds		80,299	59,386
Other		672	243
Total		80,971	59,629
NET INCOME		179,916	135,551
Transfers between funds	7	-	573,591
Net movement in funds		179,916	709,142
RECONCILIATION OF FUNDS			
Total funds brought forward		1,310,664	587,444
TOTAL FUNDS CARRIED FORWARD		1,490,580	1,296,586

The notes form part of these financial statements

SHREE KRISHNA RESOURCE CENTRE OF LEAMINGTON AND WARWICK

BALANCE SHEET
31ST DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	4	297,286	56,757
Investments	5	100	100
		297,386	56,857
CURRENT ASSETS			
Debtors	6	923	1,831
Cash at bank		1,192,271	1,237,898
		1,193,194	1,239,729
NET CURRENT ASSETS		1,193,194	1,239,729
TOTAL ASSETS LESS CURRENT LIABILITIES		1,490,580	1,296,586
NET ASSETS		1,490,580	1,296,586
FUNDS	7		
Unrestricted funds		1,490,580	1,296,586
TOTAL FUNDS		1,490,580	1,296,586

The financial statements were approved by the Board of Trustees and authorised for issue on 11th May 2026 and were signed on its behalf by:

D V Awesti - Trustee

B K Gupta - Trustee

The notes form part of these financial statements

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.

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.

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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	16,173	14,398

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

continued...

4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1st January 2025	56,757
Additions	240,529
At 31st December 2025	297,286
NET BOOK VALUE	
At 31st December 2025	297,286
At 31st December 2024	56,757

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st January 2025 and 31st December 2025	100
NET BOOK VALUE	
At 31st December 2025	100
At 31st December 2024	100

There were no investment assets outside the UK.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	923	1,831

7. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	1,310,664	179,916	1,490,580
TOTAL FUNDS	1,310,664	179,916	1,490,580

continued...

7. 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	260,887	(80,971)	179,916
TOTAL FUNDS	260,887	(80,971)	179,916

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	587,444	135,551	573,591	1,296,586
TOTAL FUNDS	587,444	135,551	573,591	1,296,586

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	195,180	(59,629)	135,551
TOTAL FUNDS	195,180	(59,629)	135,551

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

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	587,444	315,467	573,591	1,476,502
TOTAL FUNDS	587,444	315,467	573,591	1,476,502

continued...

7. 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	456,067	(140,600)	315,467
TOTAL FUNDS	456,067	(140,600)	315,467

8. RELATED PARTY DISCLOSURES

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

SHREE KRISHNA RESOURCE CENTRE OF LEAMINGTON AND WARWICK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	223,635	180,739
Gift aid	21,079	43
	244,714	180,782
Investment income		
Deposit account interest	16,173	14,398
Total incoming resources	260,887	195,180
EXPENDITURE		
Raising donations and legacies		
Wages	32,525	12,049
Rates	2,081	9,447
Insurance	2,315	2,542
Light and heat	15,897	12,416
Sundries	1,520	770
Repairs and renewals	3,690	2,205
Computer expenses	1,090	885
Cleaning costs	1,707	1,770
Room / equipment hire	2,987	2,024
Provisions	16,487	15,278
	80,299	59,386
Other		
Bank charges	672	243
Total resources expended	80,971	59,629
Net income	179,916	135,551