

**HINDU RELIGIOUS SOCIETY**

**TRUSTEES' REPORT**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2025**

**REGISTERED CHARITY NO: 518092**

**HINDU RELIGIOUS SOCIETY**

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**

**CONTENTS**

|  | <b>Page</b>  |
|--|--------------|
| <b>Association information</b>                 | <b>2</b>     |
| <b>Trustees' Report</b>                        | <b>3-4</b>   |
| <b>Statement of Trustees' Responsibilities</b> | <b>5</b>     |
| <b>Independent Examiner's Report</b>           | <b>6</b>     |
| <b>Statement of Financial Activities</b>       | <b>7</b>     |
| <b>Balance Sheet</b>                           | <b>8</b>     |
| <b>Accounting Policies</b>                     | <b>9</b>     |
| <b>Notes to the Accounts</b>                   | <b>10-11</b> |

**HINDU RELIGIOUS SOCIETY**

**YEAR ENDED 31 MARCH 2025**

**ASSOCIATION INFORMATION**

|                          |  |
|--------------------------|--|
| LEGAL NATURE:            | UNINCORPORATED ASSOCIATION   |
| CONSTITUTION ADOPTED:    | 13 APRIL 1986  |
| STATUS:                  | REGISTERED CHARITY   |
| DATE OF REGISTRATION:    | 16 OCTOBER 1986  |
| REGISTERED NUMBER:       | 518092   |
| TRUSTEES:                | MR SURESH RUIA<br>MR PRADEEP GUPTA<br>MR MANEET KAPOOR<br>MR NIRANJAN HARISHANKER BHATT<br>MR SUNIL SOOD   |
| PRINCIPAL ESTABLISHMENT: | GANDHI HALL<br>BRUNSWICK ROAD<br>WITHINGTON<br>MANCHESTER<br>M20 4QB   |
| INDEPENDENT EXAMINER     | DEVSHI CHOTHANI<br>c/o DBF ASSOCIATES<br>CHARTERED ACCOUNTANTS<br>STATUTORY AUDITORS<br>SOUTH CHEETHAM BUSINESS CENTRE<br>10 PARKPLACE<br>MANCHESTER<br>M4 4EY |

## **HINDU RELIGIOUS SOCIETY**

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

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024.

This report is prepared in accordance with the association's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005 and revised in May 2008), and have been adopted in preparing their annual report and financial statements of the charity. The trustees confirm their compliance with their duty under section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

#### **Objects**

Providing a centre together with facilities to enable people of the Hindu faith to attend to worship as well as providing religious discourses and providing all kinds of religious services including connected to births, marriages and deaths to the local Hindu community at large.

#### **Organisation**

The association is managed by the six trustees listed on page 1. They meet regularly as a management committee. They are not subject to periodic re-election. They collectively manage the risks to which the association is exposed. Suitable controls and procedures have been implemented to mitigate these risks.

#### **Financial Review**

In respect of the association's unrestricted funds a surplus of £36,595 was achieved (2024 Surplus of £39,556). In respect of the association's restricted funds a surplus of £Nil was achieved (2024 - Nil).

#### **Future Plans**

The association plans to provide a similar level of service in 2026 as that delivered to its beneficiaries in the past, subject only to available funding.

**HINDU RELIGIOUS SOCIETY**

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

**Investment Policy**

The liquid assets of the association are invested in fixed term deposits and risk free investments for ease of access. This investment policy is reviewed annually.

**Trustees' Declaration**

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's independent examiner is unaware. We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**Independent Examiner**

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association some years ago. He has expressed his willingness to continue in that capacity.

**Approval of the Report**

This report was approved by the trustees on ..... December 2025 and is signed on their behalf by:-

.....Trustee      .....Trustee

Date.....

**HINDU RELIGIOUS SOCIETY**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Trustees' responsibilities in relation to the Financial Statements**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
HINDU RELIGIOUS SOCIETY  
FOR THE YEAR ENDED 31 MARCH 2025**

**Independent Examiner's Report to the Trustees on the Financial Statements**

**I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 March 2024 as set out on pages 6 and 7 together with the notes on pages 8 to 10.**

**Respective responsibilities of the Trustees and the Examiner**

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- a) to examine the Financial Statements under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act);
- c) to state whether particular matters have come to my attention.

**Basis of the Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. My examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the Financial Statements.

**Independent Examiner's statement**

In connection with my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare Financial Statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

.....

Date ..... 2025

DEVSHI CHOTHANI  
Senior Partner of DBF Associates  
Chartered Accountants  
10 Park Place  
Manchester M4 4EY

**HINDU RELIGIOUS SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31ST MARCH 2025**

|   | NOTES    | <u>Unrestricted</u><br>Funds | <u>Restricted</u><br>Funds | <b>2025</b><br><u>Total</u> | <b>2024</b><br><u>Total</u> |
|---|----------|------------------------------|----------------------------|-----------------------------|-----------------------------|
|   |          | £                            | £                          | £                           | £                           |
| <b>INCOMING RESOURCES FROM</b>            |          |                              |                            |                             |                             |
| Charitable Activities                     | <b>2</b> | 83,708                       | -                          | 83,708                      | 78,040                      |
| Generated Funds                           | <b>3</b> | 5,443                        | -                          | 5,443                       | 10,369                      |
| <b>TOAL INCOMING RESOURCES</b>            |          | <u>89,151</u>                | <u>-</u>                   | <u>89,151</u>               | <u>88,409</u>               |
| <b>RESOURCES EXPENDED ON</b>              |          |                              |                            |                             |                             |
| Charitable Activities                     | <b>4</b> | 52,456                       | -                          | 52,456                      | 48,853                      |
| <b>TOTAL RESOURCES EXPENDED</b>           |          | <u>52,456</u>                | <u>-</u>                   | <u>52,456</u>               | <u>48,853</u>               |
| <b>Net Incoming Resources</b>             |          | 36,695                       | -                          | 36,695                      | 39,556                      |
| Movement Between Funds                    |          | -                            | -                          | -                           | -                           |
| <b>Net Movement in funds for the year</b> |          | <u>36,695</u>                | <u>-</u>                   | <u>36,695</u>               | <u>39,556</u>               |
| Total Funds brought forward               |          | 344,922                      |                            | 344,922                     | 305,366                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>        |          | <u><b>381,617</b></u>        | <u>-</u>                   | <u><b>381,617</b></u>       | <u><b>344,922</b></u>       |

HINDU RELIGIOUS SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2025

|                                   | NOTES   | <u>2025</u>    |         | <u>2024</u>    |   |
|-----------------------------------|---------|----------------|---------|----------------|---|
|                                   | £       | £              | £       | £              | £ |
| <b><u>FIXED ASSETS</u></b>        |         |                |         |                |   |
| Land & Property                   | 88,129  |                | 88,129  |                |   |
| Statues & Platforms               | 8,902   |                | 8,902   |                |   |
| Fixtures & Fittings               | 672     |                | 672     |                |   |
|                                   |         | 97,703         |         | 97,703         |   |
| <b><u>CURRENT ASSETS</u></b>      |         |                |         |                |   |
| Natwest Reserve                   | 6,421   |                | 114,655 |                |   |
| Temple Development A/C            | 21,949  |                | -       |                |   |
| State Bank of India               |         |                | -       |                |   |
| Natwest                           | 240,996 |                | 116,899 |                |   |
| Cash In Hand                      | 25      |                | 25      |                |   |
| Gift Aid Receivable               | 16,000  |                | 16,000  |                |   |
|                                   |         | <u>285,392</u> |         | <u>247,579</u> |   |
| <b><u>CURRENT LIABILITIES</u></b> |         |                |         |                |   |
| Payroll Taxation (PAYE)           |         |                |         |                |   |
| Pension Liability (NEST)          |         |                |         |                |   |
| Creditors & accruals              |         | 360            |         | 360            |   |
|                                   |         | <u>360</u>     |         | <u>360</u>     |   |
| <b><u>NET ASSETS</u></b>          |         |                |         |                |   |
|                                   |         | <u>382,735</u> |         | <u>344,922</u> |   |
| <b><u>FUNDS</u></b>               |         |                |         |                |   |
| <u>Unrestricted Funds</u>         |         |                |         |                |   |
| General fund                      | 6       | 382,735        | -       | 344,922        |   |
| <u>Restricted Funds</u>           |         |                |         |                |   |
|                                   |         | -              |         | -              |   |
| <b>TOTAL FUNDS</b>                |         | <u>382,735</u> |         | <u>344,922</u> |   |

Approved by the management committee and signed on their behalf by:

\_\_\_\_\_  
PRESIDENT

\_\_\_\_\_  
TREASURER

## HINDU RELIGIOUS SOCIETY

### Notes forming part of the Financial Statements for the year ended 31 March 2025

#### 1) Accounting Policies

- a) The Financial Statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities; *Statement of Recommended practice issued in March 2005 and revised in May 2008.*
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which cannot be recovered.
- e) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- f) Resources expended on governance costs are those costs derived from statutory or constitutional obligations placed on the charity.
- g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds ear-marked by the management committee for particular purposes.
- i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

**HINDU RELIGIOUS SOCIETY  
YEAR END 31ST MARCH 2025  
NOTES TO THE ACCOUNTS**

**NOTE 2- INCOMING RESOURCES  
FROM CHARITABLE ACTIVITIES**

|                    | 2025          |            |               | 2024          |
|--------------------|---------------|------------|---------------|---------------|
|                    | Unrestricted  | Restricted | Total         |               |
|                    | £             | £          | £             | £             |
| Donations          | 68,571        |            | 68,571        | 61,475        |
| Gift Aid           | 3,358         |            | 3,358         | 16,000        |
| Membership Income  | 11,779        |            | 11,779        | 565           |
| Temple Collections | -             |            | -             | -             |
| <b>Total</b>       | <b>83,708</b> | <b>-</b>   | <b>83,708</b> | <b>78,040</b> |

**NOTE 3-INCOMING RESOURCES  
FROM GENERATED FUNDS**

|                   |              |          |               |
|-------------------|--------------|----------|---------------|
| Deposit           | -            | 0        | 449           |
| Rental Income     | -            | 0        | 9,920         |
| Interest Received | 5,443        | 5,443    | -             |
| <b>Total</b>      | <b>5,443</b> | <b>-</b> | <b>10,369</b> |

**NOTE 4-RESOURCES EXPENDED  
ON CHARITABLE ACTIVITIES**

|   | 2025          | 2024          |
|---|---------------|---------------|
|   | £             | £             |
| <b>Direct Costs:</b>                            |               |               |
| Charitable Expenditure – Stock for Charity Shop | 1,794         | -             |
| Rent & Rates                                    | 21,370        | 15,950        |
| Heat, Light & Power                             | 350           | -             |
| Travel  | 1,991         | -             |
| Festivals                                       | -             | 3,362         |
| Donations                                       | -             | 1,805         |
| Volunteers' Expenses                            | -             | 1,763         |
| Telephone                                       | 383           | -             |
| Repairs/Maintainance                            | 3,195         | -             |
| Professional Fees (Governance)                  | 4,529         | -             |
| Wages (Shastri Ji + Payroll)                    | 18,844        | 21,992        |
| Misc Exp.                                       | -             | -             |
| <b>Total</b>                                    | <b>52,456</b> | <b>44,872</b> |
| <b>Support Costs:</b>                           |               |               |
| Repairs   | -             | -             |
| Accountancy                                     | -             | -             |
| Bank Charges                                    | -             | -             |
| Cleaning & Waste                                | -             | -             |
| Post & Stationary                               | -             | 432           |
| Travelling                                      | -             | -             |
| Sundry Expenses                                 | -             | 3,548         |
| <b>Total</b>                                    | <b>-</b>      | <b>3,980</b>  |
| <b>Overall Total</b>                            | <b>52,456</b> | <b>48,852</b> |

**HINDU RELIGIOUS SOCIETY  
YEAR END 31ST MARCH 2025  
NOTES TO THE ACCOUNTS**

**NOTE 5 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS**

|                        | <u>Unrestricted Funds</u> |                       |
|------------------------|---------------------------|-----------------------|
|                        | <b>General Fund</b>       | <b>Total</b>          |
| Incoming Resources     | 89,151                    | 89,151                |
| Resources Expended     | 52,456                    | 52,456                |
| Net Resources Expended | <u>36,695</u>             | <u>36,695</u>         |
| Funds at 1 April 2023  | <u>346,040</u>            | <u>346,040</u>        |
| Funds at 31 March 2024 | <u><u>382,735</u></u>     | <u><u>382,735</u></u> |

**NOTE 6- RELATED PARTIES**

There were no related party transactions during the year.