

United Kingdom Hindu Cultural Association
Independent examiner's report to the trustees

For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the United Kingdom Hindu Cultural Association (the Trust) for the year ended 31 March 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 s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

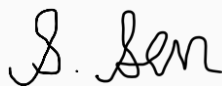
Independent examiner's statement

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;
- (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.

Signed



Subir Sen

Bc, ME, MBA, CFA, CIMA

Name: Subir Sen

Address: Sheffield, S35 1 TW

Date: 02-Nov-2025.

United Kingdom Hindu Cultural Association

Statement of Financial Activities

For the year ended 31 March 2025

	Notes	31/03/2025	31/03/2024
Income and endowments from:			
Donations and legacies	2	2,905	2,635
Charitable activities	3	40,970	28,199
Other income	4	6,587	6,753
Total		50,461	37,587
Expenditure on:			
Raising funds	5	(290)	(342)
Charitable activities	6	(35,746)	(25,070)
Total Support Cost	7	(1,767)	(5,065)
Total		(37,802)	(30,477)
Net income		12,659	7,110
Reconciliation of funds			
Total funds brought forward		59,430	52,320
Total funds carried forward		72,089	59,430

United Kingdom Hindu Cultural Association

Statement of Financial Position

For the year ended 31 March 2025

	Notes	31/03/2025	31/03/2024
Income and endowments from:			
Tangible assets	12	1646	1,936
		1,646	1,936
Current Asset			
Debtors	13		
Cash at bank and in hand	14	70443	57,494
		70,443	57,494
Net Current Asset		70,443	57,494
Total Assets Less Current Liabilities		72,089	59,430
Net Asset		72,089	59,430
The funds of the charity			
Unrestricted Income Funds		72,089	59,430
Total funds		72,089	59,430

The financial statements were approved and authorised for issue by the Board and signed on its behalf by.



Name: Debanjan Mukherjee

Position: General Secretary and Trustee

Date: 09th November 2025

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

1. Accounting Policies

Basis of accounting: The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

United Kingdom Hindu Cultural Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

Going concern

2. Income from Donations and Legacies

Income from donations and legacies		31/03/2025	31/03/2024
		£	£
Unrestricted funds			
Donations received			23
Subscriptions received		2,905	2,611
Gifts in kind			
Total Income from donations and legacies		2,905	2,635

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

3. Income from Charitable Activities

	31/03/2025	31/03/2024
Income from charitable activities	£	£
Unrestricted funds		
Durga Puja: Income from charitable activities	26890	18219
Kali Puja: Income from charitable activities	4319	1593
Bijoya Sammilani: Income from charitable activities		1518
Income from charitable activities		
Rang Mela / Holi: Income from charitable activities		
Income from charitable activities		
Saraswati Puja: Income from charitable activities	3372	2306
Income from charitable activities		
X-Mass Party: Income from charitable activities	2255	1217
Income from charitable activities		
Summer Picnic: Income from Charitable Activities	820	
Brochure: Income from charitable activities	3314	3345
Income from charitable activities		
Total	40,970	28,199

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

4. Other Income

4. Other Income	31/03/2025	31/03/2024
	£	£
Unrestricted funds		
Gift Aid Claim cumulative years	5097	6228
Misc. Income	1490	525
Total	6,587	6,753

Notes to Accounts: Details of the Misc. Income as per below:

Notes	31/03/2025	31/03/2024
	£	£
Misc. Income		
Audio Sales	1038	95
Interest Income-Current Year	414	362
Interest Income-Last Year	38	68
Total Misc. Income	1,490	525

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

5. Raising Funds

5.Raising funds	31/03/2025	31/03/2024
	£	£
Depreciation of owned fixed assets	(290)	(342)
Total	(290)	(342)

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

6. Charitable activities Cost

6.Charitable activities	31/03/2025	31/03/2024
	£	£
Cost of direct charitable activity (Durga Puja)	(22,628)	(16,908)
Cost of direct charitable activity (Kali Puja)	(5,631)	(2,539)
Cost of direct charitable activity (Rang Mela / Holi)		
Cost of direct charitable activity (Saraswati Puja)	(2,699)	(1,543)
Cost of direct charitable activity (Xmas)	(3,119)	(1,445)
Cost of direct charitable activity (Bijoya Sammillani)		(2,635)
Cost of direct charitable activity (Diwali)		
Cost of direct charitable activity (Summer Picnic)	(782)	
Cost of direct charitable activity (Annual Brochure)	(887)	
Total	(35,746)	(25,070)

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

7. Total Support Cost

7.Total Support Cost		31/03/2025	31/03/2024
Additional Expenses		(103)	(2,883)
AGM		(1,193)	(1,801)
Annual Recurring expense		(470)	(380)
Total		(1,767)	(5,065)

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

9. Net income Expenditure Year

	31/03/2025	31/03/2024
9. Net income Expenditure Year		£
This is stated after charging/(crediting):		
Depreciation of owned fixed assets	(290)	(342)
Total	(290)	(342)

10. Particulars of Employees

	31/03/2025	31/03/2024
10. Particulars of employees	£	£
None	0	0
	0	0

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

12. Tangible Fixed Assets

12. Tangible fixed assets	
	Fixtures and Fittings £
Cost or valuation	
At 01 April 2024	5,234
At 31 March 2025	5,234
Depreciation	
At 01 April 2024	1,936
Charge for year	290
At 31 March 2025	1,646
Net book values	
At 31 March 2025	1,646
At 31 March 2024	1,936

Notes to Accounts: Depreciation on assets has been calculated in accordance with the continuity principle, consistent with prior years. The reducing balance method has been applied at a rate of 15%.

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

	2024	2025
Last year calculation		
Opening Balance	£	
At 31 March last year	2,278	1,936
Closing Balance		
At 31 March	1,936	1646
Depreciation Charged	342	290
Depreciation%	15%	15%

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

13. Debtors

	31/03/2025	31/03/2024
	£	£
13. Debtors		
Amounts due within one year		
Other debtor	-	0
Total	<u>0</u>	<u>0</u>

14. Cash at bank and in hand

Particulars	£
Bank Opening Balance as on 31-Mar-2024	57,494
Income-24-25**	12,498
Interest Income-Current Year	414
Interest Income-Last Year	38
Total	<u>70,443</u>

Income-24-25**	£
Income Statement	12,659
Add Back Depreciation	290
Less Current Year Interest Income	-414
Less Last Year Interest Income	-38
	<u>12,497*</u>

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

*Note: There is one pound difference which been marked as rounding off difference.

Particulars	Barclay Bank Balance As on 31-Mar-2025
Current Account	39,561
Business Premium Account	<u>30,882</u>
Total	<u><u>70,443</u></u>

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2025

15. Analysis of net assets between funds

15. Analysis of net assets between funds

Current Year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
General	1646	70443	72089
	1646	70443	72089

Pervious Year

Unrestricted funds			
General	1936	57494	59430
	1936	57,494	59,430

United Kingdom Hindu Cultural Association
Detailed Statement of Financial Activities
For the year ended 31 March 2025

	31/03/2025	31/03/2024
2 Income from donations and legacies		
Donations received		23
Subscriptions received	2,905	2,611
Gifts in Kinds		
Total Income from donations and legacies	2,905	2,635
3 Income from charitable activities		
Durga Puja	26,890	18,219
Kali Puja	4,319	1,593
Bijoya Sammilani		1,518
Rang Mela / Holi		
Saraswati Puja	3,372	2,306
Summer Picnic	820	
X-Mass Party 2022	2,255	1,217
Brochure	3,314	3,345
Income from charitable activities		
Total Income from charitable activities	40,970	28,199
4 . Other income		
Unrestricted funds		
Gift Aid Claim cumulative years	5,097.45	6,228
Misc. Income	1,037.53	525
Interest Income	451.52	
Total Other Income	6,587	6,753
Total Income	50,461	37,587
Expenditure Statements		
5 Raising donations and legacies		
Donations	(290)	(342)
Subscriptions		0
Total Expense Raising Donations & Legacies	(290)	(342)
6 Charitable activities		
Cost of direct charitable activity (Durga Puja)	(22,628)	(16,908)
Cost of direct charitable activity (Kali Puja)	(5,631)	(2,539)

	Cost of direct charitable activity (Rang Mela / Holi)		
	Cost of direct charitable activity (Saraswati Puja)	(2,699)	(1,543)
	Cost of direct charitable activity (Xmas)	(3,119)	(1,445)
	Cost of direct charitable activity (Bijoya Sammillani)		(2,635)
	Cost of direct charitable activity (Diwali)		
	Cost of direct charitable activity (Summer Picnic)	(782)	
	Cost of direct charitable activity (Annual Broucher)	(887)	
	Total Charitable Activity Cost	(35,746)	(25,070)
7	SUPPORT COSTS		
	Additional Expenses	(103)	(2,883)
	AGM	(1,193)	(1,801)
	Annual Recurring expense	(470)	(380)
	Condolennce Bouquet		
	Governance Cost		
	Total Support Cost	(1,767)	(5,065)
	Total Expense	(37,802)	(30,477)
	Net Income	12,659	7,110