

MANAV DHARAM SOCIETY (UK)

England & Wales · Charity number 1078143

Details

Other names	MANAV DHARM SOCIETY
Status	Registered
Legal form	Other
Registered	1999-11-10
Register	View on the Charity Commission register

Contact

Address	247-249 Kenton Road Harrow Middlesex HA3 0HQ
Phone	01162332597
Email	info@manavdharam.org.uk
Website	www.manavdharam.org.uk

Activities

Objects: (1) TO ADVANCE THE HINDU RELIGION BY PROMOTING THE SPIRITUAL, EDUCATIONAL AND HUMANITARIAN TEACHINGS AS DESCRIBED IN THE OTHER RELATED HOLY SCRIPTURES(2) THE RELIEF OF POVERTY WITHIN THE UNITED KINGDOM AND ELSEWHERE

Activities: Promote Society's aims and objectives by organising spiritual discourses and meetings for members and for general public.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** THE UNITED KINGDON AND ELSEWHERE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£320,692	£589,365	-	-
2024-03-31	£58,863	£49,865	-	-
2023-03-31	£46,932	£95,169	-	-
2022-03-31	£11,490	£26,570	-	-
2021-03-31	£15,879	£24,980	-	-

Trustees

Name	Role	Appointed
Mr Hamant Chunilal	Chair	2014-11-30
Sharmila Nandha		2023-09-24
VEENA KUMARI VOHORA		2018-07-29

MANAV DHARAM SOCIETY (UK)

England & Wales - Charity number 1078143

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
MANAV DHARAM SOCIETY (UK)**

STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

MANAV DHARAM SOCIETY (UK)

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FOR THE YEAR ENDED 31 MARCH 2025**

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MANAV DHARAM SOCIETY (UK)

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 aims and objects of The Society are:

- i) To advance all faiths and religions by promoting the Spiritual, Educational and Humanitarian teachings as described in the Gita and other related Holy Scriptures.
- ii) To assist in relieving poverty and sickness in the United Kingdom and elsewhere.

Significant activities

Several activities and events were organised to promote the Society's aims and objects by organising religious discourses and meetings for the members and for general public.

The executive committee and members believe that having the centre in London has enhanced the achievement of the charity's aims and objectives and the charity's activities are more accessible to people from all walks of life. More regular activities are taking place at the centre and hope this will continue to do so.

The trustees would like to thank all members of Manav Dharm Society and other well wishers for their generous donations and interest free loans.

During the year the charity made following charitable donations: -
sum of £250,000 to Manav Utthan Sewa Samiti Mauritius
sum of £300,000 to DRUK Manav Chhoetshog Bhutan

The fund reserves will be utilised to further the objectives of the charity and for property maintenance.

No remuneration is paid to Trustees however expenses have been reimbursed to H Chunilal's company Knowledge Circle Ltd in the sum of £5,400 (2023: £4,300).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078143

Principal address

247-249 Kenton Road
Harrow
Middlesex
HA3 0HQ

MANAV DHARAM SOCIETY (UK)

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

Trustees

Mr H Chunilal
Mrs V K Vohora
Mrs S Nandha

Independent Examiner

Bharat Vanza BSc(Hons) FCCA FCA
STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

Approved by order of the board of trustees on 27 January 2026 and signed on its behalf by:

Mrs V K Vohora - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANAV DHARAM SOCIETY (UK)

Independent examiner's report to the trustees of Manav Dharam Society (UK)

I report to the charity trustees on my examination of the accounts of Manav Dharam Society (UK) (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 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 Institute of Chartered Accountants in England and Wales, 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.

Bharat Vanza BSc(Hons) FCCA FCA
The Institute of Chartered Accountants in England and Wales

STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

27 January 2026

MANAV DHARAM SOCIETY (UK)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		27,448	274,165	301,613	39,608
Investment income	2	19,079	-	19,079	19,255
Total		46,527	274,165	320,692	58,863
EXPENDITURE ON					
Charitable activities					
Telephone expenses	3	724	-	724	668
Charitable donations		-	554,000	554,000	-
Public liability insurance		1,429	-	1,429	1,507
Travel costs		20	-	20	-
Web casting costs		6,307	-	6,307	4,300
Light and Heat		2,794	-	2,794	5,542
Rates		5,641	-	5,641	4,324
Repairs and Maintenance		1,655	-	1,655	638
Amortisation		-	12,998	12,998	12,998
Bank charges		136	-	136	-
Accountancy		1,800	-	1,800	1,800
Events expenditure		1,861	-	1,861	18,088
Total		22,367	566,998	589,365	49,865
Net gains on investments		-	-	-	200,000
NET INCOME/(EXPENDITURE)		24,160	(292,833)	(268,673)	208,998
RECONCILIATION OF FUNDS					
Total funds brought forward		38,653	1,440,111	1,478,764	1,269,766
TOTAL FUNDS CARRIED FORWARD		62,813	1,147,278	1,210,091	1,478,764

The notes form part of these financial statements

MANAV DHARAM SOCIETY (UK)

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	-	402,949	402,949	415,947
CURRENT ASSETS					
Cash at bank and in hand		64,613	744,329	808,942	1,338,562
CREDITORS					
Amounts falling due within one year	7	(1,800)	-	(1,800)	(275,745)
NET CURRENT ASSETS		62,813	744,329	807,142	1,062,817
TOTAL ASSETS LESS CURRENT LIABILITIES		62,813	1,147,278	1,210,091	1,478,764
NET ASSETS		62,813	1,147,278	1,210,091	1,478,764
FUNDS					
Unrestricted funds	8			62,813	38,653
Restricted funds				1,147,278	1,440,111
TOTAL FUNDS				1,210,091	1,478,764

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2026 and were signed on its behalf by:

Mrs V K Vohora - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

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.

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

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>19,079</u>	<u>19,255</u>

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs £	Totals £
Telephone expenses	-	724	724
Charitable donations	554,000	-	554,000
Public liability insurance	-	1,429	1,429
Travel costs	-	20	20
Web casting costs	-	6,307	6,307
Light and Heat	-	2,794	2,794
Rates	-	5,641	5,641
Repairs and Maintenance	-	1,655	1,655
Amortisation	-	12,998	12,998
Bank charges	-	136	136
Accountancy	-	1,800	1,800
	<u>554,000</u>	<u>33,504</u>	<u>587,504</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	39,608	-	39,608
Investment income	19,255	-	19,255
Total	<u>58,863</u>	<u>-</u>	<u>58,863</u>
EXPENDITURE ON			
Charitable activities			
Telephone expenses	668	-	668
Public liability insurance	1,507	-	1,507
Web casting costs	4,300	-	4,300

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Light and Heat	5,542	-	5,542
Rates	4,324	-	4,324
Repairs and Maintenance	638	-	638
Amortisation	-	12,998	12,998
Accountancy	1,800	-	1,800
Events expenditure	18,088	-	18,088
Total	36,867	12,998	49,865
Net gains on investments	-	200,000	200,000
NET INCOME	21,996	187,002	208,998
RECONCILIATION OF FUNDS			
Total funds brought forward	16,657	1,253,109	1,269,766
TOTAL FUNDS CARRIED FORWARD	38,653	1,440,111	1,478,764

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	649,876	8,109	657,985
DEPRECIATION			
At 1 April 2024	233,929	8,109	242,038
Charge for year	12,998	-	12,998
At 31 March 2025	246,927	8,109	255,036
NET BOOK VALUE			
At 31 March 2025	402,949	-	402,949
At 31 March 2024	415,947	-	415,947

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>1,800</u>	<u>275,745</u>

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
Unrestricted Funds	38,653	24,160	62,813
Restricted funds			
Restricted Funds	1,440,111	(292,833)	1,147,278
TOTAL FUNDS	<u>1,478,764</u>	<u>(268,673)</u>	<u>1,210,091</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	46,527	(22,367)	24,160
Restricted funds			
Restricted Funds	274,165	(566,998)	(292,833)
TOTAL FUNDS	<u>320,692</u>	<u>(589,365)</u>	<u>(268,673)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Unrestricted Funds	16,657	21,996	38,653
Restricted funds			
Restricted Funds	1,253,109	187,002	1,440,111
TOTAL FUNDS	<u>1,269,766</u>	<u>208,998</u>	<u>1,478,764</u>

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

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted Funds	58,863	(36,867)	-	21,996
Restricted funds				
Restricted Funds	-	(12,998)	200,000	187,002
TOTAL FUNDS	<u>58,863</u>	<u>(49,865)</u>	<u>200,000</u>	<u>208,998</u>

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			
Unrestricted Funds	16,657	46,156	62,813
Restricted funds			
Restricted Funds	1,253,109	(105,831)	1,147,278
TOTAL FUNDS	<u>1,269,766</u>	<u>(59,675)</u>	<u>1,210,091</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				
Unrestricted Funds	105,390	(59,234)	-	46,156
Restricted funds				
Restricted Funds	274,165	(579,996)	200,000	(105,831)
TOTAL FUNDS	<u>379,555</u>	<u>(639,230)</u>	<u>200,000</u>	<u>(59,675)</u>

9. RELATED PARTY DISCLOSURES

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

MANAV DHARAM SOCIETY (UK)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	301,613	39,608
Investment income		
Deposit account interest	19,079	19,255
Total incoming resources	320,692	58,863
EXPENDITURE		
Charitable activities		
Charitable donations	554,000	-
Support costs		
Management		
Rates and water	5,641	4,324
Insurance	1,429	1,507
Light and heat	2,794	5,542
Telephone	724	668
Web casting costs	6,307	4,300
Events expenditure	1,881	18,088
Freehold property	12,998	12,998
	31,774	47,427
Finance		
Bank charges	136	-
Information technology		
Repairs and renewals	1,655	638
Governance costs		
Accountancy	1,800	1,800
Total resources expended	589,365	49,865
Net (expenditure)/income before gains and losses	(268,673)	8,998
Realised recognised gains and losses		
Carried forward	(270,473)	7,198

This page does not form part of the statutory financial statements

MANAV DHARAM SOCIETY (UK)

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

	2025	2024
	£	£
Realised recognised gains and losses		
Brought forward	(270,473)	7,198
Realised gains/(losses) on fixed asset investments	-	200,000
	<u> </u>	<u> </u>
Net (expenditure)/income	<u>(268,673)</u>	<u>208,998</u>

This page does not form part of the statutory financial statements

MANAV DHARAM SOCIETY (UK)

England & Wales - Charity number 1078143

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
MANAV DHARM SOCIETY**

STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

MANAV DHARM SOCIETY

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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MANAV DHARM SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 aims and objects of The Society are:

i) To advance the Hindu Religion by promoting the Spiritual, Educational and Humanitarian teachings as described in the Gita and other related Holy Scriptures.

ii) To assist in relieving poverty and sickness in the United Kingdom and elsewhere.

Significant activities

Several activities and events were organised to promote the Society's aims and objects by organising religious discourses and meetings for the members and for general public.

The executive committee and members believe that having the centre in London has enhanced the achievement of the charity's aims and objectives and the charity's activities are more accessible to people from all walks of life. More regular activities are taking place at the centre and hope this will continue to do so.

The trustees would like to thank all members of Manav Dharm Society and other well wishers for their generous donations and interest free loans.

Post year end, the charity has made following charitable donations: -
sum of £250,000 to Manav Utthan Sewa Samiti Mauritius on 31 October 2024
sum of £300,000 to DRUK Manav Chhoetshog Bhutan on 31 October 2024

The fund reserves will be utilised to further the objectives of the charity and for property maintenance.

No remuneration is paid to Trustees however expenses have been reimbursed to H Chunilal's company Knowledge Circle Ltd in the sum of £4,300 (2023: £2,400).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078143

Principal address

247-249 Kenton Road
Harrow
Middlesex
HA3 0HQ

Trustees

H Chunilal
N B Thapa (resigned 24.9.23)
Mrs V K Vohora
Mrs S Nandha Trustee (appointed 24.9.23)

MANAV DHARM SOCIETY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bharat Vanza BSc(Hons) FCCA FCA
STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

Approved by order of the board of trustees on 26/01/2025 and signed on its behalf by:

.....
Mrs V K Vohora - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANAV DHARM SOCIETY**

Independent examiner's report to the trustees of Manav Dharm Society

I report to the charity trustees on my examination of the accounts of Manav Dharm Society (the Trust) for the year ended 31 March 2024.

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

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.

Bharat Vanza BSc(Hons) FCCA FCA
The Institute of Chartered Accountants in England and Wales

STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

Date:

MANAV DHARM SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		39,608	-	39,608	44,699
Investment income	2	19,255	-	19,255	2,234
Total		58,863	-	58,863	46,933
EXPENDITURE ON					
Property repairs	3	-	-	-	2,617
Charitable activities					
Telephone expenses	4	668	-	668	523
Charitable donations		-	-	-	60,250
Public liability insurance		1,507	-	1,507	1,377
Travel costs		-	-	-	485
Web casting costs		4,300	-	4,300	2,400
Light and Heat		5,542	-	5,542	2,533
Rates		4,324	-	4,324	3,638
Repairs and Maintenance		638	-	638	807
Amortisation		-	12,998	12,998	12,998
Bank charges		-	-	-	25
Events expenditure		19,888	-	19,888	7,516
Total		36,867	12,998	49,865	95,169
Net gains on investments		-	200,000	200,000	1,023,315
NET INCOME		21,996	187,002	208,998	975,079
RECONCILIATION OF FUNDS					
Total funds brought forward		16,657	1,253,109	1,269,766	294,687
TOTAL FUNDS CARRIED FORWARD		38,653	1,440,111	1,478,764	1,269,766

The notes form part of these financial statements

MANAV DHARM SOCIETY

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	-	415,947	415,947	428,945
CURRENT ASSETS					
Cash at bank and in hand		41,073	1,297,489	1,338,562	1,372,566
CREDITORS					
Amounts falling due within one year	8	(2,420)	(273,325)	(275,745)	(531,745)
NET CURRENT ASSETS		<u>38,653</u>	<u>1,024,164</u>	<u>1,062,817</u>	<u>840,821</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>38,653</u>	<u>1,440,111</u>	<u>1,478,764</u>	<u>1,269,766</u>
NET ASSETS		<u><u>38,653</u></u>	<u><u>1,440,111</u></u>	<u><u>1,478,764</u></u>	<u><u>1,269,766</u></u>
FUNDS					
Unrestricted funds	9			<u>38,653</u>	16,657
Restricted funds				<u>1,440,111</u>	<u>1,253,109</u>
TOTAL FUNDS				<u><u>1,478,764</u></u>	<u><u>1,269,766</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/01/2025 and were signed on its behalf by:

.....
V K Vohora - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>19,255</u>	<u>2,234</u>

3. PROPERTY REPAIRS

Investment management costs

	2024	2023
	£	£
Property repairs	<u>-</u>	<u>2,617</u>

4. CHARITABLE ACTIVITIES COSTS

	Support costs £
Telephone expenses	668
Public liability insurance	1,507
Web casting costs	4,300
Light and Heat	5,542
Rates	4,324
Repairs and Maintenance	638
Amortisation	12,998
	<u>29,977</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,270	23,429	44,699
Investment income	2,234	-	2,234
Total	<u>23,504</u>	<u>23,429</u>	<u>46,933</u>
EXPENDITURE ON			
Property repairs	-	2,617	2,617
Charitable activities			
Telephone expenses	523	-	523
Charitable donations	-	60,250	60,250

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Public liability insurance	1,377	-	1,377
Travel costs	485	-	485
Web casting costs	2,400	-	2,400
Light and Heat	2,533	-	2,533
Rates	3,638	-	3,638
Repairs and Maintenance	807	-	807
Amortisation	-	12,998	12,998
Bank charges	25	-	25
Events expenditure	7,516	-	7,516
Total	19,304	75,865	95,169
Net gains on investments	-	1,023,315	1,023,315
NET INCOME	4,200	970,879	975,079
RECONCILIATION OF FUNDS			
Total funds brought forward	12,457	282,230	294,687
TOTAL FUNDS CARRIED FORWARD	16,657	1,253,109	1,269,766

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	649,876	8,109	657,985
DEPRECIATION			
At 1 April 2023	220,931	8,109	229,040
Charge for year	12,998	-	12,998
At 31 March 2024	233,929	8,109	242,038
NET BOOK VALUE			
At 31 March 2024	415,947	-	415,947
At 31 March 2023	428,945	-	428,945

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	-	256,000
Other creditors	275,745	275,745
	<u>275,745</u>	<u>531,745</u>

9. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
Unrestricted Funds	16,657	21,996	38,653
Restricted funds			
Resticted Funds	1,253,109	187,002	1,440,111
	<u>1,269,766</u>	<u>208,998</u>	<u>1,478,764</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
Unrestricted Funds	58,863	(36,867)	-	21,996
Restricted funds				
Resticted Funds	-	(12,998)	200,000	187,002
	<u>58,863</u>	<u>(49,865)</u>	<u>200,000</u>	<u>208,998</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
Unrestricted Funds	12,457	4,200	16,657
Restricted funds			
Resticted Funds	282,230	970,879	1,253,109
	<u>294,687</u>	<u>975,079</u>	<u>1,269,766</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted Funds	23,504	(19,304)	-	4,200
Restricted funds				
Restricted Funds	23,429	(75,865)	1,023,315	970,879
TOTAL FUNDS	<u>46,933</u>	<u>(95,169)</u>	<u>1,023,315</u>	<u>975,079</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Unrestricted Funds	12,457	26,196	38,653
Restricted funds			
Restricted Funds	282,230	1,157,881	1,440,111
TOTAL FUNDS	<u>294,687</u>	<u>1,184,077</u>	<u>1,478,764</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				
Unrestricted Funds	82,367	(56,171)	-	26,196
Restricted funds				
Restricted Funds	23,429	(88,863)	1,223,315	1,157,881
TOTAL FUNDS	<u>105,796</u>	<u>(145,034)</u>	<u>1,223,315</u>	<u>1,184,077</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

MANAV DHARM SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	39,608	44,699
Investment income		
Deposit account interest	19,255	2,234
Total incoming resources	58,863	46,933
EXPENDITURE		
Investment management costs		
Property repairs	-	2,617
Charitable activities		
Grants to institutions	-	60,250
Support costs		
Management		
Rates and water	4,324	3,638
Insurance	1,507	1,377
Light and heat	5,542	2,533
Telephone	668	523
Postage and stationery	-	18
Web casting costs	4,300	2,400
Sundries	18,088	6,183
Freehold property	12,998	12,998
	47,427	29,670
Finance		
Bank charges	-	25
Information technology		
Repairs and renewals	638	807
Governance costs		
Accountancy	1,800	1,800
Total resources expended	49,865	95,169
Net income/(expenditure) before gains and losses	8,998	(48,236)
Realised recognised gains and losses		
Carried forward	7,198	(50,036)

This page does not form part of the statutory financial statements

MANAV DHARM SOCIETY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Realised recognised gains and losses		
Brought forward	7,198	(50,036)
Realised gains/(losses) on fixed asset investments	<u>200,000</u>	<u>1,023,315</u>
Net income	<u><u>208,998</u></u>	<u><u>975,079</u></u>

This page does not form part of the statutory financial statements

MANAV DHARAM SOCIETY (UK)

England & Wales - Charity number 1078143

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
MANAV DHARM SOCIETY**

STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

MANAV DHARM SOCIETY

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

MANAV DHARM SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 aims and objects of The Society are:

i) To advance the Hindu Religion by promoting the Spiritual, Educational and Humanitarian teachings as described in the Gita and other related Holy Scriptures.

ii) To assist in relieving poverty and sickness in the United Kingdom and elsewhere.

Significant activities

Several activities and events were organised to promote the Society's aims and objects by organising religious discourses and meetings for the members and for general public.

Due to the Covid-19 Pandemic, there were fewer activities in the year. During the year, the property in Kenya was sold and this has been incorporated within the accounts. The proceeds would be used for charitable purposes within the UK and elsewhere.

The executive committee and members believe that having the centre in London has enhanced the achievement of the charity's aims and objectives and the charity's activities are more accessible to people from all walks of life. More regular activities are taking place at the centre and hope this will continue to do so.

The trustees would like to thank all members of Manav Dharm Society and other well wishers for their generous donations and interest free loans.

The fund reserves will be utilised to further the objectives of the charity and for property maintenance.

No remuneration is paid to Trustees however expenses have been reimbursed to H Chunilal's company Knowledge Circle Ltd in the sum of £2,400.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078143

Principal address

247-249 Kenton Road
Harrow
Middlesex
HA3 0HQ

Trustees

H Chunilal
N B Thapa (resigned 24.9.23)
Mrs V K Vohora
Mrs S Nandha (appointed 24.9.23)

MANAV DHARM SOCIETY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bharat Vanza BSc(Hons) FCCA FCA
STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

Approved by order of the board of trustees on . 22nd January 2024 and signed on its behalf by:

.....
Mrs V K Vohora - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANAV DHARM SOCIETY**

Independent examiner's report to the trustees of Manav Dharm Society

I report to the charity trustees on my examination of the accounts of Manav Dharm Society (the Trust) for the year ended 31 March 2023.

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

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.

Bharat Vanza BSc(Hons) FCCA FCA
The Institute of Chartered Accountants in England and Wales

STGCA LLP t/a Sterling
Chartered Accountants
505 Pinner Road
Harrow
Middlesex
HA2 6EH

Date:

MANAV DHARM SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,269	23,429	44,698	11,490
Investment income	2	2,234	-	2,234	1
Total		23,503	23,429	46,932	11,491
EXPENDITURE ON					
Property repairs	3	-	2,617	2,617	-
Charitable activities					
Telephone expenses		523	-	523	451
Charitable donations		-	60,250	60,250	100
Public liability insurance		1,377	-	1,377	1,263
Travel costs		485	-	485	18
Web casting costs		2,400	-	2,400	2,559
Light and Heat		2,533	-	2,533	2,012
Rates		3,638	-	3,638	3,742
Repairs and Maintenance		807	-	807	2,494
Legal fees		-	-	-	933
Amortisation		-	12,998	12,998	12,998
Bank charges		25	-	25	-
Other - Events Expenditure		7,516	-	7,516	-
Total		19,304	75,865	95,169	26,570
Net gains on investments		-	1,023,315	1,023,315	-
NET INCOME/(EXPENDITURE)		4,199	970,879	975,078	(15,079)
RECONCILIATION OF FUNDS					
Total funds brought forward		12,456	282,231	294,687	309,766
TOTAL FUNDS CARRIED FORWARD		16,655	1,253,110	1,269,765	294,687

The notes form part of these financial statements

MANAV DHARM SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds £	Restricted funds £	Total funds £
Brought forward	12,456	282,231	294,687
Carried forward	<u>12,457</u>	<u>282,230</u>	<u>294,687</u>
Difference	<u>1</u>	<u>(1)</u>	<u>-</u>

The notes form part of these financial statements

MANAV DHARM SOCIETY

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	-	428,945	428,945	578,943
CURRENT ASSETS					
Cash at bank and in hand		19,076	1,353,490	1,372,566	18,702
CREDITORS					
Amounts falling due within one year	7	(2,421)	(529,325)	(531,746)	(302,958)
NET CURRENT ASSETS		<u>16,655</u>	<u>824,165</u>	<u>840,820</u>	<u>(284,256)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,655</u>	<u>1,253,110</u>	<u>1,269,765</u>	294,687
NET ASSETS		<u><u>16,655</u></u>	<u><u>1,253,110</u></u>	<u><u>1,269,765</u></u>	<u><u>294,687</u></u>
FUNDS					
Unrestricted funds	8			16,655	12,457
Restricted funds				1,253,110	282,230
TOTAL FUNDS				<u><u>1,269,765</u></u>	<u><u>294,687</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd January 2024 and were signed on its behalf by:

.....

V K Vohora - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,234</u>	<u>1</u>

3. PROPERTY REPAIRS

Investment management costs

	2023	2022
	£	£
Property repairs	<u>2,617</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,490	-	11,490
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	<u>11,491</u>	<u>-</u>	<u>11,491</u>

EXPENDITURE ON

Charitable activities

Telephone expenses	451	-	451
Charitable donations	100	-	100
Public liability insurance	1,263	-	1,263
Travel costs	18	-	18
Web casting costs	2,559	-	2,559
Light and Heat	2,012	-	2,012
Rates	3,742	-	3,742
Repairs and Maintenance	2,494	-	2,494
Legal fees	933	-	933
Amortisation	-	12,998	12,998
Total	<u>13,572</u>	<u>12,998</u>	<u>26,570</u>

NET INCOME/(EXPENDITURE) (2,081) (12,998) (15,079)

RECONCILIATION OF FUNDS

Total funds brought forward 14,538 295,228 309,766

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	12,457	282,230	294,687
6. TANGIBLE FIXED ASSETS	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	786,876	8,109	794,985
Disposals	(137,000)	-	(137,000)
At 31 March 2023	649,876	8,109	657,985
DEPRECIATION			
At 1 April 2022	207,933	8,109	216,042
Charge for year	12,998	-	12,998
At 31 March 2023	220,931	8,109	229,040
NET BOOK VALUE			
At 31 March 2023	428,945	-	428,945
At 31 March 2022	578,943	-	578,943
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023 £	2022 £
Taxation and social security		256,000	-
Other creditors		275,746	302,958
		531,746	302,958
8. MOVEMENT IN FUNDS	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
Unrestricted Funds	12,456	4,199	16,655
Restricted funds			
Restricted Funds	282,231	970,879	1,253,110
TOTAL FUNDS	294,687	975,078	1,269,765

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted Funds	23,503	(19,304)	-	4,199
Restricted funds				
Restricted Funds	23,429	(75,865)	1,023,315	970,879
TOTAL FUNDS	<u>46,932</u>	<u>(95,169)</u>	<u>1,023,315</u>	<u>975,078</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
Unrestricted Funds	14,538	(2,081)	12,457
Restricted funds			
Restricted Funds	295,228	(12,998)	282,230
TOTAL FUNDS	<u>309,766</u>	<u>(15,079)</u>	<u>294,687</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	11,491	(13,572)	(2,081)
Restricted funds			
Restricted Funds	-	(12,998)	(12,998)
TOTAL FUNDS	<u>11,491</u>	<u>(26,570)</u>	<u>(15,079)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
Unrestricted Funds	14,538	2,118	16,656
Restricted funds			
Restricted Funds	295,228	957,881	1,253,109
TOTAL FUNDS	<u>309,766</u>	<u>959,999</u>	<u>1,269,765</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				
Unrestricted Funds	34,994	(32,876)	-	2,118
Restricted funds				
Restricted Funds	23,429	(88,863)	1,023,315	957,881
TOTAL FUNDS	<u>58,423</u>	<u>(121,739)</u>	<u>1,023,315</u>	<u>959,999</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	44,698	11,489
	<u>44,698</u>	<u>11,490</u>
Investment income		
Deposit account interest	2,234	1
	<u>2,234</u>	<u>1</u>
Total incoming resources	46,932	11,491
EXPENDITURE		
Investment management costs		
Property repairs	2,617	-
Charitable activities		
Grants to institutions	60,250	100
Support costs		
Management		
Rates and water	3,638	3,742
Insurance	1,377	1,263
Light and heat	2,533	2,012
Telephone	523	451
Postage and stationery	18	-
Web casting costs	2,400	2,400
Sundries	6,183	177
Freehold property	12,998	12,998
	<u>29,670</u>	<u>23,043</u>
Finance		
Bank charges	25	-
Information technology		
Repairs and renewals	807	2,494
Governance costs		
Accountancy	1,800	-
Legal fees	-	933
	<u>1,800</u>	<u>933</u>
Total resources expended	95,169	26,570
Net expenditure before gains and losses	(48,237)	(15,079)

This page does not form part of the statutory financial statements

MANAV DHARM SOCIETY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	1,023,315	-
Net income/(expenditure)	<u>975,078</u>	<u>(15,079)</u>

This page does not form part of the statutory financial statements