

**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 | 3 | | | | |
| Telephone expenses | | 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 | 8 | | | | |
| Unrestricted funds | | | | 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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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 | 19,079 | 19,255 |

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 |
| | 554,000 | 33,504 | 587,504 |

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 | 58,863 | - | 58,863 |
| 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 | 1,800 | 275,745 |

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 | | | |
| Resticted Funds | 1,440,111 | (292,833) | 1,147,278 |
| TOTAL FUNDS | 1,478,764 | (268,673) | 1,210,091 |

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 | | | |
| Resticted Funds | 274,165 | (566,998) | (292,833) |
| TOTAL FUNDS | 320,692 | (589,365) | (268,673) |

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 | | | |
| Resticted Funds | 1,253,109 | 187,002 | 1,440,111 |
| TOTAL FUNDS | 1,269,766 | 208,998 | 1,478,764 |

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