



**HAMPSHIRE
ACCOUNTANTS™**
Chartered Certified Accountants

Hampshire Accountants Limited

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Mr Gary Ghale
Gary
Suite 2 Greyholme
49 Victoria Road
Aldershot
GU11 1SJ

08 December 2025

Dear Gary,

Accounts for Period ended 09/02/2025

Please find attached final accounts for Gary for the period ended 09/02/2025 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Hampshire Accountants



Count on it

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Hampshire Accountants Limited - Company number 12835304



GREATER RUSHMOOR NEPALI COMMUNITY

Charity No. 1106632

Company No.

Trustees' Report and Unaudited Accounts

09 February 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 9 February 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1106632

Registered Office

Suite 2 Greyholme

49 Victoria Road

Aldershot

GU11 1SJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Dangol KC	(Resigned 17 March 2024)
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G. Ghale	
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H. Gurung	(Resigned 18 May 2024)
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M.B. Gurung	(Resigned 18 May 2025)
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R.C. Gurung	(Resigned 18 May 2024)
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R. Gurung	(Resigned 19 August 2025)
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R.D. Rai	
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Accountants

Hampshire Accountants Ltd

Old Town Hall

30 Grosvenor Road

Aldershot

Hampshire

GU11 3DP

Statement of trustees' responsibilities in relation to
the financial statements

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for the charitable company for that period. In preparing these financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP;

Trustees Annual Report

- * make judgements and estimates that are reasonable and prudent;
state whether applicable UK accounting standards have been followed,
- * subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditor

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the company's auditors are aware of that information.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G. Ghale

Trustee

08 December 2025

I report to the charity trustees on my examination of the financial statements of GREATER RUSHMOOR NEPALI COMMUNITY for the year ended 9 February 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Mr. B R Thapa ACCA
Hampshire Accountants Ltd
Old Town Hall
30 Grosvenor Road
Aldershot
Hampshire
GU11 3DP
08 December 2025

GREATER RUSHMOOR NEPALI COMMUNITY

Statement of Financial Activities

for the year ended 9 February 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	10,828	104,125	114,953	33,128
Other	5	632	-	632	8
Total		11,460	104,125	115,585	33,136
Expenditure on:					
Charitable activities	6	11,844	20,651	32,495	23,157
Other	7	15,364	20,062	35,426	9,690
Total		27,208	40,713	67,921	32,847
Net gains on investments		-	-	-	-
Net income	8	(15,748)	63,412	47,664	289
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(15,748)	63,412	47,664	289
Other gains and losses					
Net movement in funds		(15,748)	63,412	47,664	289
Reconciliation of funds:					
Total funds brought forward		59,703	-	59,703	59,414
Total funds carried forward		43,955	63,412	107,367	59,703

GREATER RUSHMOOR NEPALI COMMUNITY
Summary Income and Expenditure Account
for the year ended 9 February 2025

	2025 £	2024 £
Income	115,585	33,136
Gross income for the year	<u>115,585</u>	<u>33,136</u>
Expenditure	67,396	32,571
Depreciation and charges for impairment of fixed assets	525	276
Total expenditure for the year	<u>67,921</u>	<u>32,847</u>
Net income before tax for the year	47,664	289
Net income for the year	<u><u>47,664</u></u>	<u><u>289</u></u>

GREATER RUSHMOOR NEPALI COMMUNITY

Balance Sheet

at 9 February 2025

Company No.	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	2,391	1,099
		<u>2,391</u>	<u>1,099</u>
Current assets			
Cash at bank and in hand		107,630	58,604
		<u>107,630</u>	<u>58,604</u>
Creditors: Amount falling due within one year	11	(2,654)	-
Net current assets		<u>104,976</u>	<u>58,604</u>
Total assets less current liabilities		<u>107,367</u>	<u>59,703</u>
Net assets excluding pension asset or liability		<u>107,367</u>	<u>59,703</u>
Total net assets		<u><u>107,367</u></u>	<u><u>59,703</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		63,412	-
		<u>63,412</u>	<u>-</u>
Unrestricted funds	12		
General funds		43,955	59,703
		<u>43,955</u>	<u>59,703</u>
Reserves	12		
Total funds		<u><u>107,367</u></u>	<u><u>59,703</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 9 February 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 08 December 2025

And signed on its behalf by:

G. Ghale

Trustee

08 December 2025

for the year ended 9 February 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	33,128	33,128
Other	8	8
Total	<u>33,136</u>	<u>33,136</u>
Expenditure on:		
Charitable activities	23,157	23,157
Other	9,690	9,690
Total	<u>32,847</u>	<u>32,847</u>
Net income	<u>289</u>	<u>289</u>
Net income before other gains/(losses)	289	289
Other gains and losses:		
Net movement in funds	<u>289</u>	<u>289</u>
Reconciliation of funds:		
Total funds brought forward	59,414	59,414
Total funds carried forward	<u>59,703</u>	<u>59,703</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations and Legacies	10,828	104,125	114,953	33,128
	<u>10,828</u>	<u>104,125</u>	<u>114,953</u>	<u>33,128</u>

5 Other income

	Unrestricted £	Total 2025 £	Total 2024 £
Interest Income	117	117	8
Membership Fees	515	515	-
	<u>632</u>	<u>632</u>	<u>8</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Project Together and Community Garden	-	3,950	3,950	7,961
Event costs	10,900	3,415	14,315	1,450
Restricted Fund expense	-	9,236	9,236	9,227
Wellness and Taichi Project	944	4,050	4,994	4,519
<i>Governance costs</i>				
	<u>11,844</u>	<u>20,651</u>	<u>32,495</u>	<u>23,157</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Employee costs	1,737	15,110	16,847	160
Motor and travel costs	-	-	-	2,495
Premises costs	8,921	4,867	13,788	668
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	525	-	525	276
General administrative costs	3,041	85	3,126	5,551
Legal and professional costs	1,140	-	1,140	540
	<u>15,364</u>	<u>20,062</u>	<u>35,426</u>	<u>9,690</u>

8 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	525	276

9 Staff costs

	2025	2024
Salaries and wages	16,667	-
Pension costs	180	-
	<u>16,847</u>	<u>-</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Office Equipment	Total
	£	£
Cost or revaluation		
At 10 February 2024	1,375	1,375
Additions	1,817	1,817
At 9 February 2025	<u>3,192</u>	<u>3,192</u>
Depreciation and impairment		
At 10 February 2024	276	276
Depreciation charge for the year	525	525
At 9 February 2025	<u>801</u>	<u>801</u>
Net book values		
At 9 February 2025	<u>2,391</u>	<u>2,391</u>
At 9 February 2024	<u>1,099</u>	<u>1,099</u>

11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	2,523	-
Accruals	131	-
	<u>2,654</u>	<u>-</u>

12 Movement in funds

	At 10 February 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 9 February 2025 £
Restricted funds:				
Restricted income funds:				
Project Together	-	10,000	(11,797)	(1,797)
Couch to Dance Floor	-	4,000	(670)	3,330
COVID Spring Booster Project	-	5,000	(4,134)	866
National Lottery Funding	-	85,125	(24,112)	61,013
<i>Total</i>	<u>-</u>	<u>104,125</u>	<u>(40,713)</u>	<u>63,412</u>
Unrestricted funds:				
General funds	59,703	11,460	(27,208)	43,955
Total funds	<u>59,703</u>	<u>115,585</u>	<u>(67,921)</u>	<u>107,367</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Project Together

Couch to Dance Floor

COVID Spring Booster Project

National Lottery Funding

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,391	-	2,391
Net current assets	62,059	42,917	104,976
	<u>64,450</u>	<u>42,917</u>	<u>107,367</u>

14 Reconciliation of net debt

	At 10 February 2024 £	Cash flows £	At 9 February 2025 £
Cash and cash equivalents	58,604	49,026	107,630
	<u>58,604</u>	<u>49,026</u>	<u>107,630</u>
Net debt	<u>58,604</u>	<u>49,026</u>	<u>107,630</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>180</u>	<u>-</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

GREATER RUSHMOOR NEPALI COMMUNITY

Detailed Statement of Financial Activities

for the year ended 9 February 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations and Legacies	10,828	104,125	114,953	33,128
	<u>10,828</u>	<u>104,125</u>	<u>114,953</u>	<u>33,128</u>
Other				
Interest Income	117	-	117	8
Membership Fees	515	-	515	-
	<u>632</u>	<u>-</u>	<u>632</u>	<u>8</u>
Total income and endowments	11,460	104,125	115,585	33,136
Expenditure on:				
Charitable activities				
Project Together and Community Garden	-	3,950	3,950	7,961
Event costs	10,900	3,415	14,315	1,450
Restricted Fund expense	-	9,236	9,236	9,227
Wellness and Taichi Project	944	4,050	4,994	4,519
	<u>11,844</u>	<u>20,651</u>	<u>32,495</u>	<u>23,157</u>
Total of expenditure on charitable activities	11,844	20,651	32,495	23,157
Employee costs				
Salaries/wages	1,557	15,110	16,667	-
Pension costs	180	-	180	-
Staff training	-	-	-	160
	<u>1,737</u>	<u>15,110</u>	<u>16,847</u>	<u>160</u>
Travel and subsistence	-	-	-	2,495
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,495</u>
Premises costs				
Rent	-	4,650	4,650	-
Premises insurances	30	217	247	668
Other premises costs	8,891	-	8,891	-
	<u>8,921</u>	<u>4,867</u>	<u>13,788</u>	<u>668</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Office Equipment	525	-	525	276
Bank charges	35	25	60	-
Information and publications	150	-	150	-
Software, IT support and related costs	405	-	405	1,145
Stationery and printing	1,749	-	1,749	-

GREATER RUSHMOOR NEPALI COMMUNITY

Detailed Statement of Financial Activities

Subscriptions	114	-	114	162
Sundry expenses	424	-	424	2,119
Telephone, fax and broadband	164	60	224	2,125
	<u>3,566</u>	<u>85</u>	<u>3,651</u>	<u>5,827</u>
Legal and professional costs				
Accountancy and bookkeeping	1,140	-	1,140	540
	<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>540</u>
Total of expenditure of other costs	<u>15,364</u>	<u>20,062</u>	<u>35,426</u>	<u>9,690</u>
Total expenditure	27,208	40,713	67,921	32,847
Net gains on investments	-	-	-	-
	<u>(15,748)</u>	<u>63,412</u>	<u>47,664</u>	<u>289</u>
Net income				
Net income before other gains/(losses)	<u>(15,748)</u>	<u>63,412</u>	<u>47,664</u>	<u>289</u>
Other Gains	-	-	-	-
	<u>(15,748)</u>	<u>63,412</u>	<u>47,664</u>	<u>289</u>
Net movement in funds				
	<u>(15,748)</u>	<u>63,412</u>	<u>47,664</u>	<u>289</u>
Reconciliation of funds:				
Total funds brought forward	59,703	-	59,703	59,414
Total funds carried forward	<u>43,955</u>	<u>63,412</u>	<u>107,367</u>	<u>59,703</u>