

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

Structure, governance and management
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number
05512710 (England and Wales)

Registered Charity number
1114457

Registered office
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Trustees
Mrs N Singh Consultant
Mr M Mistry Biomedical Science
Mr C D Parmar Director (resigned 1.11.24)
Mr P Singh Director
Miss S Karavadra Trustee
Mrs R Shah Trustee
Mr N Parekh Trustee
Mr S Patel Trustee

Company Secretary
Mrs N Singh

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Report of the Trustees
for the Year Ended 31 March 2025

Reference and administrative details

Independent Examiner

Cobley Desborough

Chartered Certified Accountants

Chartered Tax Advisers

Artisans' House

7 Queensbridge

Northampton

Northamptonshire

NN4 7BF

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 December 2025 and signed on its behalf by:

Mrs R Shah - Trustee

Independent examiner's report to the trustees of Indian Hindu Welfare Organisation (Northampton) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts to be reached.

Mr David Dawks

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

17 December 2025

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,841	6,609	33,450	36,350
Investment income	2	25,115	8,997	34,112	22,614
Total		51,956	15,606	67,562	58,964
EXPENDITURE ON					
Raising funds		17,516	4,784	22,300	6,512
Charitable activities					
Temple		-	-	-	127
Weston Favell Parish Hall		12,904	-	12,904	14,240
Total		30,420	4,784	35,204	20,879
NET INCOME					
Transfers between funds	9	21,536 (63,502)	10,822 63,502	32,358 -	38,085 -
Net movement in funds		(41,966)	74,324	32,358	38,085
RECONCILIATION OF FUNDS					
Total funds brought forward		99,909	631,222	731,131	693,046
TOTAL FUNDS CARRIED FORWARD		57,943	705,546	763,489	731,131

The notes form part of these financial statements

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	1,738	210,412	212,150	213,894
CURRENT ASSETS					
Debtors	7	2,487	195,250	197,737	195,511
Cash at bank		54,020	300,011	354,031	322,155
		<u>56,507</u>	<u>495,261</u>	<u>551,768</u>	<u>517,666</u>
CREDITORS					
Amounts falling due within one year	8	(302)	(127)	(429)	(429)
		<u>56,205</u>	<u>495,134</u>	<u>551,339</u>	<u>517,237</u>
NET CURRENT ASSETS					
		<u>56,205</u>	<u>495,134</u>	<u>551,339</u>	<u>517,237</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		57,943	705,546	763,489	731,131
		<u>57,943</u>	<u>705,546</u>	<u>763,489</u>	<u>731,131</u>
NET ASSETS					
		<u>57,943</u>	<u>705,546</u>	<u>763,489</u>	<u>731,131</u>
FUNDS	9				
Unrestricted funds				57,943	99,909
Restricted funds				705,546	631,222
				<u>763,489</u>	<u>731,131</u>
TOTAL FUNDS				<u>763,489</u>	<u>731,131</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Balance Sheet - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2025 and were signed on its behalf by:

Mrs R Shah - Trustee

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

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 charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on cost
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation 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.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	25,115	21,833
Deposit account interest	8,997	781
	<u>34,112</u>	<u>22,614</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>1,744</u>	<u>1,744</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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,672	21,678	36,350
Investment income	<u>22,614</u>	<u>-</u>	<u>22,614</u>
Total	<u>37,286</u>	<u>21,678</u>	<u>58,964</u>
EXPENDITURE ON			
Raising funds	5,034	1,478	6,512
Charitable activities			
Temple	-	127	127
Weston Favell Parish Hall	14,240	-	14,240

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	19,274	1,605	20,879
NET INCOME	18,012	20,073	38,085
Transfers between funds	(133,910)	133,910	-
Net movement in funds	(115,898)	153,983	38,085
RECONCILIATION OF FUNDS			
Total funds brought forward	215,807	477,239	693,046
TOTAL FUNDS CARRIED FORWARD	99,909	631,222	731,131

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 April 2024 and 31 March 2025	210,412	17,434	1,401	229,247
Depreciation				
At 1 April 2024	-	13,952	1,401	15,353
Charge for year	-	1,744	-	1,744
At 31 March 2025	-	15,696	1,401	17,097
Net book value				
At 31 March 2025	210,412	1,738	-	212,150
At 31 March 2024	210,412	3,482	-	213,894

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	2,487	261
Associated company loan	195,250	195,250
	<u>197,737</u>	<u>195,511</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Tax	429	429
	<u>429</u>	<u>429</u>

9. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
Revenue reserve	57,530	4,910	(62,440)	-
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	12,379	10,466	-	22,845
Navratri 3 year contingency	-	5,098	-	5,098
Chai & Chat	-	1,062	(1,062)	-
	<u>99,909</u>	<u>21,536</u>	<u>(63,502)</u>	<u>57,943</u>
Restricted funds				
Temple	631,222	10,822	63,502	705,546
	<u>631,222</u>	<u>10,822</u>	<u>63,502</u>	<u>705,546</u>
TOTAL FUNDS	<u>731,131</u>	<u>32,358</u>	<u>-</u>	<u>763,489</u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	18,330	(13,420)	4,910
Weston Favell Parish Hall	25,114	(14,648)	10,466
Navratri 3 year contingency	6,696	(1,598)	5,098
Chai & Chat	1,816	(754)	1,062
	<u>51,956</u>	<u>(30,420)</u>	<u>21,536</u>
Restricted funds			
Temple	11,680	(858)	10,822
Sanatan Mandir	3,926	(3,926)	-
	<u>15,606</u>	<u>(4,784)</u>	<u>10,822</u>
TOTAL FUNDS	<u>67,562</u>	<u>(35,204)</u>	<u>32,358</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
Revenue reserve	45,367	12,163	-	57,530
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	102,530	5,849	(96,000)	12,379
Navratri 3 year contingency	23,491	-	(23,491)	-
Chai & Chat	8,550	-	(8,550)	-
Asha Deep Project	5,869	-	(5,869)	-
	<u>215,807</u>	<u>18,012</u>	<u>(133,910)</u>	<u>99,909</u>
Restricted funds				
Temple	477,239	20,073	133,910	631,222
	<u>477,239</u>	<u>20,073</u>	<u>133,910</u>	<u>631,222</u>
TOTAL FUNDS	<u>693,046</u>	<u>38,085</u>	<u>-</u>	<u>731,131</u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	15,453	(3,290)	12,163
Weston Favell Parish Hall	21,833	(15,984)	5,849
	<u>37,286</u>	<u>(19,274)</u>	<u>18,012</u>
Restricted funds			
Temple	21,678	(1,605)	20,073
	<u>21,678</u>	<u>(1,605)</u>	<u>20,073</u>
TOTAL FUNDS	<u>58,964</u>	<u>(20,879)</u>	<u>38,085</u>

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

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
Revenue reserve	45,367	17,073	(62,440)	-
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	102,530	16,315	(96,000)	22,845
Navratri 3 year contingency	23,491	5,098	(23,491)	5,098
Chai & Chat	8,550	1,062	(9,612)	-
Asha Deep Project	5,869	-	(5,869)	-
	<u>215,807</u>	<u>39,548</u>	<u>(197,412)</u>	<u>57,943</u>
Restricted funds				
Temple	477,239	30,895	197,412	705,546
	<u>477,239</u>	<u>30,895</u>	<u>197,412</u>	<u>705,546</u>
TOTAL FUNDS	<u>693,046</u>	<u>70,443</u>	<u>-</u>	<u>763,489</u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

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 £	Movement in funds £
Unrestricted funds			
Revenue reserve	33,783	(16,710)	17,073
Weston Favell Parish Hall	46,947	(30,632)	16,315
Navratri 3 year contingency	6,696	(1,598)	5,098
Chai & Chat	1,816	(754)	1,062
	<u>89,242</u>	<u>(49,694)</u>	<u>39,548</u>
Restricted funds			
Temple	33,358	(2,463)	30,895
Sanatan Mandir	3,926	(3,926)	-
	<u>37,284</u>	<u>(6,389)</u>	<u>30,895</u>
TOTAL FUNDS	<u>126,526</u>	<u>(56,083)</u>	<u>70,443</u>

Temple Fund - Is money ringfenced to spend on the Kutumbh Project, developing and building community centre and temple in Northampton.

Sanatan Mandir- Is building purchased to work as a temporary temple whilst work continues to raise funds for the Kutumbh Project. The restricted temple fund is to be utilised to cover the running costs of Sanatan Mandir, this building will be sold once the new Temple as been built.

10. RELATED PARTY DISCLOSURES

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

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	32,950	31,786
Gift aid	-	3,558
Subscriptions	500	1,005
	<hr/>	<hr/>
	33,450	36,350
Investment income		
Rents received	25,115	21,833
Deposit account interest	8,997	781
	<hr/>	<hr/>
	34,112	22,614
	<hr/>	<hr/>
Total incoming resources	67,562	58,964
EXPENDITURE		
Raising donations and legacies		
Fixtures and fittings	1,744	1,744
Other trading activities		
Activity expenses net	20,556	4,768
Charitable activities		
Insurance	1,084	2,163
Sundries	30	127
Repairs and renewals	433	1,544
	<hr/>	<hr/>
	1,547	3,834
Support costs		
Management		
Staff & office costs	2,500	2,400
Light and heat	8,605	7,098
	<hr/>	<hr/>
	11,105	9,498

This page does not form part of the statutory financial statements

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
Management		
Governance costs		
Accountancy fees	252	-
Legal fees	-	1,035
	<u>252</u>	<u>1,035</u>
Total resources expended	<u>35,204</u>	<u>20,879</u>
Net income	<u><u>32,358</u></u>	<u><u>38,085</u></u>