

SHRI PASHUPATINATH MANDIR OF UK

England & Wales · Charity number 1173548

Details

Status	Registered
Legal form	Charitable company
Company number	09034603
Registered	2017-06-26
Register	View on the Charity Commission register

Contact

Address	Park Street Rowley Regis B65 0LS
Phone	01215590533
Email	infoatspm@gmail.com

Activities

Objects: TO ADVANCE THE HINDU RELIGION IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF HINDUISM FOR THE BENEFIT OF THE PUBLIC THROUGH HOLDING PRAYERS, MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND DISTRIBUTING LITERATURE ON HINDUISM TO ENLIGHTEN THOSE INTERESTED IN THE HINDU RELIGION, INTERFAITH ACTIVITIES, COMMUNITY WORKSHOPS, YOGA CLASSES AND PROMOTING YOGA FOR HEALTH AND WELL BEING

Activities: Cultural activities including hindu religious activities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Birmingham City
- Dudley
- Sandwell
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-30	£75,800	£74,881	-	-
2024-05-30	£37,289	£45,829	-	-
2023-05-30	£23,524	£31,095	-	-
2022-05-30	£39,891	£34,171	-	-
2021-05-30	£68,616	£45,228	-	-

Trustees

Name	Role	Appointed
Munu Basnet Lamichhane		2025-01-03
NEELA KANTILAL SONI		2018-08-12
Rama Pandeya		2018-12-01

Accounts

Registered number: 09034603

**SHRI PASHUPATINATH MANDIR OF UK
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

AMCI ASSOCIATES LTD

SHRI PASHUPATINATH MANDIR OF UK

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SHRI PASHUPATINATH MANDIR OF UK
Company Information
For The Year Ended 31 May 2025

Directors	Mrs Neela Soni Mr Surendra Vyas Mrs Rama Pandeya Mrs Munu Basnet Lamichhane
Company Number	09034603
Registered Office	Park Street Rowley Regis West Midlands B65 0LS
Accountants	AMCI ASSOCIATES LTD 133 Tame Road Witton Birmingham West Midlands B6 7DG

SHRI PASHUPATINATH MANDIR OF UK
Company No. 09034603
Directors' Report For The Year Ended 31 May 2025

The directors present their report and the financial statements for the year ended 31 May 2025.

Directors

The directors who held office during the year were as follows:

Mr Khem Basel Resigned 06/01/2025
Mrs Neela Soni
Mr Surendra Vyas
Mrs Rama Pandeya
Mrs Munu Basnet Lamichhane Appointed 03/01/2025

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

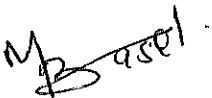
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

On behalf of the board



Mrs Munu Basnet Lamichhane

Director
20/10/2025

SHRI PASHUPATINATH MANDIR OF UK
Accountant's Report
For The Year Ended 31 May 2025

Report to the directors on the preparation of the unaudited statutory accounts of SHRI PASHUPATINATH MANDIR OF UK for the year ended 31 May 2025

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of SHRI PASHUPATINATH MANDIR OF UK which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of SHRI PASHUPATINATH MANDIR OF UK, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of SHRI PASHUPATINATH MANDIR OF UK and state those matters that we have agreed to state to the directors of SHRI PASHUPATINATH MANDIR OF UK, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than SHRI PASHUPATINATH MANDIR OF UK and its directors as a body for our work or for this report.

It is your duty to ensure that SHRI PASHUPATINATH MANDIR OF UK has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of SHRI PASHUPATINATH MANDIR OF UK. You consider that SHRI PASHUPATINATH MANDIR OF UK is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of SHRI PASHUPATINATH MANDIR OF UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

20/10/2025

AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham
West Midlands
B6 7DG

AMCI ASSOCIATES LTD
Accountants & Management
Consultants

SHRI PASHUPATINATH MANDIR OF UK
Income and Expenditure Account
For The Year Ended 31 May 2025

	Notes	2025 £	2024 £
Administrative expenses		(74,881)	(45,859)
Other operating income		75,800	37,289
OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		919	(8,570)

The notes on pages 6 to 7 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Balance Sheet
As At 31 May 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		51,843		45,831
			51,843		45,831
CURRENT ASSETS					
Debtors	5	14,950		24,550	
Cash at bank and in hand		26,482		20,596	
		41,432		45,146	
Creditors: Amounts Falling Due Within One Year		(3,454)		(2,075)	
NET CURRENT ASSETS (LIABILITIES)			37,978		43,071
TOTAL ASSETS LESS CURRENT LIABILITIES			89,821		88,902
NET ASSETS			89,821		88,902
Income and Expenditure Account			89,821		88,902
MEMBERS' FUNDS			89,821		88,902

For the year ending 31 May 2025 the company was entitled to exemption from audit 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 Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs Munu Basnet Lamichhane

Director
20/10/2025

M. Basnet

The notes on pages 6 to 7 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Notes to the Financial Statements
For The Year Ended 31 May 2025

1. General Information

SHRI PASHUPATINATH MANDIR OF UK is a private company, limited by guarantee, incorporated in England & Wales, registered number 09034603. The registered office is Park Street, Rowley Regis, West Midlands, B65 0LS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	2%
Fixtures & Fittings	5%
Computer Equipment	20%

2.3. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 5 (2024: 5)

4. Tangible Assets

	Land & Property			
	Leasehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 June 2024	47,334	13,274	1,088	61,696
Additions	8,000	-	-	8,000
As at 31 May 2025	55,334	13,274	1,088	69,696
Depreciation				
As at 1 June 2024	9,846	5,482	537	15,865
Provided during the period	1,107	663	218	1,988
As at 31 May 2025	10,953	6,145	755	17,853
Net Book Value				
As at 31 May 2025	44,381	7,129	333	51,843
As at 1 June 2024	37,488	7,792	551	45,831

SHRI PASHUPATINATH MANDIR OF UK
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	14,950	24,550

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

SHRI PASHUPATINATH MANDIR OF UK
Detailed Income and Expenditure Account
For The Year Ended 31 May 2025

	2025		2024	
	£	£	£	£
Administrative Expenses				
Wages and salaries	34,903		16,312	
Employers pensions - defined contributions scheme	271		-	
Travel and subsistence expenses	360		185	
Rent	9,600		9,600	
Light and heat	21,844		8,632	
Water rates	283		253	
Repairs and maintenance	1,400		220	
Insurance	-		1,705	
Printing, postage and stationery	60		30	
Telecommunications and data costs	583		646	
Accountancy fees	1,550		1,495	
Consultancy fees	2,000		4,896	
Bank charges	4		4	
Depreciation of fixtures and fittings	663		663	
Depreciation of computer equipment	218		218	
Depreciation of leasehold land and property	1,107		947	
Sundry expenses	35		53	
		(74,881)		(45,859)
Other Operating Income				
Other income - contributing to other operating income	75,800		37,289	
		75,800		37,289
OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		919		(8,570)

**SHRI PASHUPATINATH MANDIR OF
UK Charity No: 1173548**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SHRI PASHUPATINATH MANDIR OF UK**

I report on the accounts for the year ended 31st May 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention: which gives me reasonable causes to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accordance with the accounting records and to comply with the ac- counting requirements of the 2011 Act
- Have not been met for; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner



Ihtlak Hussain
AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham B6 7DG
20th October 2025

SHRI PASHUPATINATH MANDIR OF
UK Charity No: 1173548

each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity 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;
- Make judgments and accounting 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 to operate.

The Trustees are responsible for keeping sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

This Report was approved by the Trustees on 20th October 2025 and signed as follows:

(Mrs Munu Basnet Lamichhane)
20th October 2025

SHRI PASHUPATINATH MANDIR OF
UK Charity No: 1173548

10. REFERENCE AND ADMINISTRATIVE INFORMATION

- a. **Registered Charity Number**
1173548
- b. **Registered Office**
Park Street, Rowley Regis, West Midlands, B65 0LS
- c. **Trustees**
Mr Munu Basnet Lamichhane
Mrs Neela Soni
Mr Surendra Vyas
Mrs Rama Pandeya
- d. **Independent Examiner**
AMCI ASSOCIATES LTD
133 Tame Road, Witton,
Birmingham, B6 7DG

11. STATEMENT OF TRUSTEES RESPONSIBILITIES

The Directors/ Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

This Report has been prepared in accordance with Company Act 2006 (Small Company Rules) and as well as requirements applicable to the small charities registered with Charity Commission of England and Wales

Company Act 2006 (Small Company Rules)

Company law requires the director to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company Rules

This Report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Charity Commission Requirements:

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for

**SHRI PASHUPATINATH MANDIR OF
UK Charity No: 1173548**

The Trustees have paid due regard to the Charity Commission's guidance on public benefit. The Trustees have followed these guidelines when reviewing its aims and objectives and in planning future activities. The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefits both to those who attend the religious events, and the wider local community. Detailed information is provided in the Achievement and Performance section in this Report. Facilities provided by the Charity are made available to Hindus, and the faith of Hinduism is communicated to non-Hindus of the wider community through its work.

7. RISK POLICY

The major risks to which the Trust is exposed are reviewed regularly and systems updated to mitigate those risks. The Trustees maintain appropriate internal controls and procedures, including those relating to budgetary and financial risks and health and safety regulations. The Trustees are satisfied that systems/arrangements are in place to manage the risks identified.

In addition, following are the list of main policies implemented by the Charity; and reviewed on annual basis:

- Health and Safety Arrangements; and Environmental Protection
- Equal Opportunity Policy
- Vulnerable Adults and Child Protection Policy
- Donation and Cash Handling Policy

8. VOLUNTEERS' CONTRIBUTIONS IN ACHIEVING THE OBJECTIVES OF THE CHARITY
--

The Temple continues to depend heavily for its success upon the continued support of its enthusiastic volunteers. Their invaluable support and dedication is vital to the prosperity of the Trust. The Trustees would like to thank wholeheartedly all of them for their hard work and dedication, particularly those involved in prashad preparation, premises maintenance, educational activities, IT and back office support, cleaning, and decorations during festivals.

9. PLANS FOR THE FUTURE

Regular attendance and participation from the people in community are now at sharply the increase rate. To deliver Charitable Objectives in more structure, effective and efficient ways; the Charity has now employed a dedicated Operation Manager who shall act as the main interface between the Charity and the local Community. The Operational Manager primarily shall focus on community services: meals and recreational activities.

Expenditure for the gas and electricity was over £21,000 this year. The Charity will be considering installing solar power electricity as well as gas appliance improvement or replacement program in next year. The Charity has also a plan engaging a private consultant to make grant applications to the Sponsors for solar power installation and well as community activities. In addition to these, we have plan to:

- Maintain and improve available prayer and communal facilities
- Organise more visits for elderly and other deserving worshippers, to other temples establish relationships with local religious institutions
- Fulfil our statutory obligations of health and safety
- To participate in other charity work related to the trust's objectives

**SHRI PASHUPATINATH MANDIR OF
UK Charity No: 1173548**

- December: Shri Gosaiji Utsav, New Year
- February - April: Shivaratri, Lord Shiva's birthday, Holi, Baisakhi

The Trust acknowledges the efforts and dedication of its volunteer force in the Temple's day-to-day management.

3. Community Well-being Initiative (CWI) from National Lottery's Community Funds

The Charity received £19,955 from the National Lottery to conduct Community Well-being Initiative (CWI). This Project (Project ID : 20293448) has been using an innovative and inclusive approach to promote participation, community cohesion, mutual respect, and understanding; and provide a safe, comfortable, and accessible environment where people from all backgrounds can engage meaningfully with one another. These recreational activities have culminated in a celebration event featuring music, dance, shared experiences, storytelling, and vegetarian dishes, inviting the wider community to become more active, engaged, and health-conscious.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 12th May 2014. The company does *not* have share capital and the liability of each member is limited to £1.

The charity is administered and managed subject to and in conformity with the *provisions* of an Article of Association approved and established by the Companies Act 2006. The accounts have been prepared to conform to the requirements of the governing documents, current statutory requirements and the requirements of Accounting and Reporting by Charities, together with the Statement of Recommended Practice FRS 102.

a. Trustees

The following persons have acted as Trustees during the year:

- Mrs Munu Basnet Lamichhane
- Mr Surendra Vyas
- Mrs Neela Soni
- Mrs Rama Pandeya
- Mr Khem Kumar Basel (Resigned on January 2025)

Each Trustee has taken responsibility for monitoring our activities in specific operational areas, chairing sub groups consisting of volunteers.

b. Management of the Trust

The Trustees normally meet at least once in every four weeks, and are responsible for the day-to-day management and administration of the Charity.

5. FINANCIAL REVIEW

The Trustees consider the financial performance by the charity during the year to have been satisfactory. Donations received during the year were £75,800 up from £37,289 in the previous year. No donations were made by the temple *during* the year. Expenditure amounted to £74,881 up from £45,859 in the previous year. The trustees feel that the charity has sufficient reserves to cover its operating costs for approximately 12 months.

6. PUBLIC BENEFIT

**SHRI PASHUPATINATH MANDIR OF
UK Charity No: 1173548**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDING
31st MAY 2025**

The Trustees present their annual report and financial statements of the charity for the year ended 31 May 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statement and comply with the charity's trust deed, the Charities Act 2011 and "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 (FRS102)" (effective 1 January 2019).

1. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The primary objective of the charity as set out in the Article of Association of Shri Pashupatinath Mandir of UK to advance the Hindu religion, and impart religious education in accordance with the tenets and doctrines of Hinduism for the public benefits through holding prayers, meetings, lectures, public celebration of religious festivals, producing and distributing literature on Hinduism to enlighten those interested in the Hindu religion, inter-faith activities, community workshops, Yoga Classes and promoting 'Yoga for health and wellbeing'. To this end, the charity is committed to enabling as many ordinary worshippers as possible to congregate at the Temple and practise their faith through prayers and celebrations. Religious discourses and teachings as well as Yoga and Inter-faith Workshops are routinely held at the temple.

2. ACHIEVEMENT AND PERFORMANCE

The Temple gradually got its momentum; and has thankfully now returned to normalcy after the disruptions caused by the Covid 19 pandemic. Devotees have started to return and regular attendance is *now* on the increase rate. In keeping with the Trust's objectives, various charitable activities have now resumed. As in the past, the Temple has been instrumental in assisting the vulnerable in the form of groceries and cooked vegetarian meals. The Temple is valued by the local communities, especially the elderly, as a safe hub for praying and socialising. New and younger volunteers have been instrumental in providing extra support, through improved administrative resources, for the spiritual wellbeing of the congregation.

As in previous years, the Temple continues to offer its regular services via the social media applications of YouTube and Zoom. The Charity has been working with other Charitable Organisations and Community Groups such as Pran Yog Nepali Group (UK), Kaligandaki Gyan-Bigyan Pratisthan (Europe) etc. since Covid-19 pandemic and have made significant contribution on running On-line and On-site Yoga Classes and other motivational and spiritual classes. Satsangs, Bhajans, Hinduism Classes, 108 Hanuman Chalisa recitations, and Akhand International Yamunashtak Paath are examples of the regular activities at the Temple Premises. These popular activities have continued to generate great interest from participants from across the globe.

The Temple's online platform also brings the following to its followers: Saturday sees the online recitation of Hanuman Chalisa. Followers of Hanuman Chalisa have kindly been making regular donations to the Temple. Ekadashi Satsangs held every fortnight are also very popular. In keeping with the Trust's objectives, regular classes on Hinduism are also held every week. As in previous years, the following major events were celebrated during the year:

- **May-August:** Buddha Purnima, Rakshabandhan, Janmastami, Hareetalika Teej
- **September:** Rushi Panchmi, Ghanesh Chaturthi, Radhastami, Daan Ekadashi, Shorrah Shraddha
- **October:** Navratri celebration over nine days, Dassera, Sharad Purnima
- **November:** Dhanteras, Deepawali, Annakut Utsav, Bhai Beej, Tulsi Vivah

Accounts

SHRI PASHUPATINATH MANDIR OF UK

Charity No: 1173548

REPORT OF THE TRUSTEES AND INDEPENDENT EXAMINER FOR THE YEAR ENDED

31st MAY 2024

For

SHRI PASHUPATINATH MANDIR OF UK

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MAY 2024

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The Temple gradually got its momentum; and has thankfully now returned to normalcy after the disruptions caused by the Covid 19 pandemic. Devotees have started to return and regular attendance is now on the increase rate. In keeping with the Trust's objectives, various charitable activities have now resumed. As in the past, the Temple has been instrumental in assisting the vulnerable in the form of groceries and cooked vegetarian meals. The Temple is valued by the local communities, especially the elderly, as a safe hub for praying and socialising. New and younger volunteers have been instrumental in providing extra support, through improved administrative resources, for the spiritual wellbeing of the congregation.

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The Temple's online platform also brings the following to its followers: Saturday sees the online recitation of Hanuman Chalisa. Followers of Hanuman Chalisa have kindly been making regular donations to the Temple. Ekadashi Satsangs held every fortnight are also very popular. In keeping with the Trust's objectives, regular classes on Hinduism are also held every week. As in previous years, the following major events were celebrated during the year:

May - August: Buddha Purnima, Rakshabandhan, Janmastami, Hareetalika Teej

September: Rushi Panchmi, Ghanesh Chaturthi, Radhastami, Daan Ekadashi, Shorrah Shraddha

October: Navratri celebration over nine days, Dassera, Sharad Purnima

November: Dhanteras, Deepawali, Annakut Utsav, Bhai Beej, Tulsi Vivah

December: Shri Gosaiji Utsav, New Year

February - April: Shivaratri, Lord Shiva's birthday, Holi, Baisakhi

The Trust acknowledges the efforts and dedication of its volunteer force in the Temple's day-to-day management.

Air Quality Project and Sandwell Council

Charity worked together with Sandwell Council on Air Quality Project. We raised public awareness on sources of air pollutions and encourage minimising air pollution through behaviours change of a person and family custom. We translated leaflets, flyers and survey-questionnaires related to this project into Hindi, Nepali, Gujrat and other languages from South East Asia. Live-data of local Air Quality data was displayed in Temple for 2 years; and visitors were motivated to transform their behaviours: such as physically active lifestyle, be vegetarians, walking to school with a child, car-sharing, no-car day in a week, using recycling materials etc. Peoples are encourage to have meals together, watch TV together in the Family. These have not only saved household energy bills; but also have strengthen the inter-generation bonds and relationships within the members in many families.

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 12th May 2014. The company does not have share capital and the liability of each member is limited to £1.

The charity is administered and managed subject to and in conformity with the provisions of an Article of Association approved and established by the Companies Act 2006. The accounts have been prepared to conform to the requirements of the governing documents, current statutory requirements and the requirements of Accounting and Reporting by Charities, together with the Statement of Recommended Practice FRS 102.

Trustees

The following persons have acted as Trustees during the year:

- Mr Khem Kumar Base
- Mr Surendra Vyas
- Mrs Neela Soni
- Mrs Rama Pandeya

Each Trustee has taken responsibility for monitoring our activities in specific operational areas, chairing sub groups consisting of volunteers.

Management of the Trust

The Trustees normally meet at least once in every four weeks, and are responsible for the day-to-day management and administration of the Charity.

4. FINANCIAL REVIEW

The Trustees consider the financial performance by the charity during the year to have been satisfactory. Donations received during the year were £37,289, up from £23,524 in the previous year. There were no Government grants during the year. No donations were made by the temple during the year. Expenditure amounted to £45,859 up from £31,095 in the previous year.

The trustees feel that the charity has sufficient reserves to cover its operating costs for approximately 12 months.

5. PUBLIC BENEFIT

The Trustees have paid due regard to the Charity Commission's guidance on public benefit. The Trustees have followed these guidelines when reviewing its aims and objectives and in planning future activities. The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefits both to those who attend the religious events, and the wider local community. Detailed information is provided in the Achievement and Performance section in this Report. Facilities provided by the Charity are made available to Hindus, and the faith of Hinduism is communicated to non-Hindus of the wider community through its work.

6. RISK POLICY

The major risks to which the Trust is exposed are reviewed regularly and systems updated to mitigate those risks. The Trustees maintain appropriate internal controls and procedures, including those relating to budgetary and financial risks and health and safety regulations. The Trustees are satisfied that systems/arrangements are in place to manage the risks identified.

In addition, following are the list of main policies implemented by the Charity; and reviewed on annual basis.

- Health and Safety Arrangements; and Environmental Protection
- Equal Opportunity Policy
- Vulnerable Adults and Child Protection Policy
- Donation and Cash Handling Policy

7. VOLUNTEERS' CONTRIBUTIONS IN ACHIEVING THE OBJECTIVES OF THE CHARITY

The Temple continues to depend heavily for its success upon the continued support of its enthusiastic volunteers. Their invaluable support and dedication is vital to the prosperity of the Trust. The Trustees would like to thank wholeheartedly all of them for their hard work and dedication, particularly those involved in prashad preparation, premises maintenance, educational activities, IT and back office support, cleaning, and decorations during festivals.

8. PLANS FOR THE FUTURE

Regular attendance and participation from the people in community are now at sharply the increase rate. To deliver Charitable Objectives in more structure, effective and efficient ways; the Charity has now employed a dedicated Operation Manager who shall act as the main interface between the Charity and the local Community. The Operational Manager primarily shall focus on community services: meals and recreational activities.

The Charity has also a plan engaging a private consultant to make grant applications to the Sponsors for these community activities. In addition to these, we have plan to:

- Maintain and improve available prayer and communal facilities
- Organise more visits for elderly and other deserving worshippers, to other temples - establish relationships with local religious institutions

- Fulfil our statutory obligations of health and safety
- To participate in other charity work related to the trust's objectives

9. REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1173548

Registered Office

Park Street, Rowley Regis, West Midlands, B65 0LS

Trustees

Mr Khem Kumar Basel

Mrs Neela Soni

Mr Surendra Vyas

Mrs Rama Pandeya

Independent Examiner

AMCI ASSOCIATES LTD

133 Tame Road

Witton

Birmingham

B6 7DG

10. STATEMENT OF TRUSTEES RESPONSIBILITIES

The Directors / Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

This Report has been prepared in accordance with Company Act 2006 (Small Company Rules) and as well as requirements applicable to the small charities registered with Charity Commission of England and Wales

- **Company Act 2006 (Small Company Rules)**

Company law requires the director to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company Rules

This Report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

- **Charity Commission Requirements:**

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity 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;
- Make judgments and accounting 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;

SHRI PASHUPATINATH MANDIR OF UK

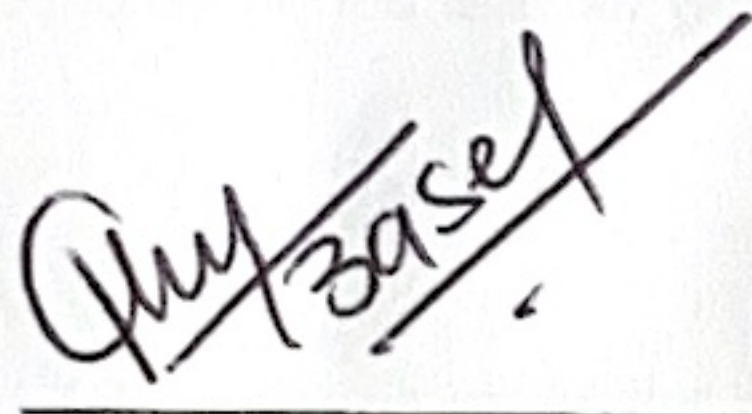
Charity No: 1173548

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

This Report was approved by the Trustees on 31st August 2024 and signed as follows :

 31.08.2024

(Mr Khem Kumar Basel)

SHRI PASHUPATINATH MANDIR OF UK
Charity No: 1173548

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHRI PASHUPATINATH MANDIR OF UK

I report on the accounts for the year ended 31st May 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 - which gives me reasonable causes to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accordance with the accounting records and to comply with the accounting requirements of the 2011 Act

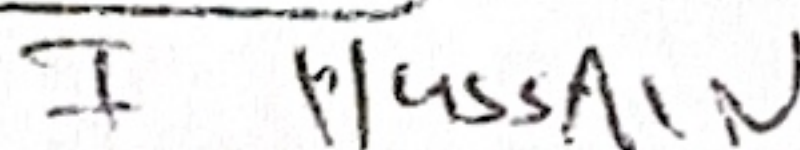
SHRI PASHUPATINATH MANDIR OF UK
Charity No: 1173548

Have not been met for; or

2 – to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AMCI ASSOCIATES LTD
Accountants & Management
Consultants


Independent Examiner
AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham
B6 7DG


I Hussain

31.08.2024

SHRI PASHUPATINATH MANDIR OF UK
Charity No: 1173548

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31st MAY 2024

	Unrestricted Funds
	£
<u>INCOMING RESOURCES</u>	
<u>Incoming resources from generated funds</u>	
Donations and legacies	<u>37,289</u>
Total Income and endowments	<u>37,289</u>
<u>RESOURCES EXPENDED</u>	
<u>Cost of generating funds</u>	
Expenditure on charitable activities	<u>45,859</u>
Total resources expended	<u>45,859</u>
NET INCOMING RESOURCES	<u>(8,570)</u>

Registered number: 09034603

**SHRI PASHUPATINATH MANDIR OF UK
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

SHRI PASHUPATINATH MANDIR OF UK
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Directors' Report	2
Accountant's Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	8

SHRI PASHUPATINATH MANDIR OF UK
Company Information
For The Year Ended 31 May 2024

Directors	Mr Khem Basel Mrs Neela Soni Mr Surendra Vyas Mrs Rama Pandeya
Company Number	09034603
Registered Office	Park Street Rowley Regis West Midlands B65 0LS
Accountants	AMCI ASSOCIATES LTD 133 Tame Road Witton Birmingham West Midlands B6 7DG

SHRI PASHUPATINATH MANDIR OF UK
Company No. 09034603
Directors' Report For The Year Ended 31 May 2024

The directors present their report and the financial statements for the year ended 31 May 2024.

Directors

The directors who held office during the year were as follows:

Mr Khem Basel
Mrs Neela Soni
Mr Surendra Vyas
Mrs Rama Pandeya

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

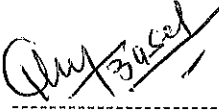
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

On behalf of the board



Mr Khem Basel

Director

31/08/2024

SHRI PASHUPATINATH MANDIR OF UK
Accountant's Report
For The Year Ended 31 May 2024

Report to the directors on the preparation of the unaudited statutory accounts of SHRI PASHUPATINATH MANDIR OF UK for the year ended 31 May 2024

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of SHRI PASHUPATINATH MANDIR OF UK which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of SHRI PASHUPATINATH MANDIR OF UK, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of SHRI PASHUPATINATH MANDIR OF UK and state those matters that we have agreed to state to the directors of SHRI PASHUPATINATH MANDIR OF UK, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than SHRI PASHUPATINATH MANDIR OF UK and its directors as a body for our work or for this report.

It is your duty to ensure that SHRI PASHUPATINATH MANDIR OF UK has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of SHRI PASHUPATINATH MANDIR OF UK. You consider that SHRI PASHUPATINATH MANDIR OF UK is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of SHRI PASHUPATINATH MANDIR OF UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

AMCI ASSOCIATES LTD
Accountants & Management
Consultants

31/08/2024

AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham
West Midlands
B6 7DG

SHRI PASHUPATINATH MANDIR OF UK
Income and Expenditure Account
For The Year Ended 31 May 2024

	Notes	2024 £	2023 £
Administrative expenses		(45,859)	(31,095)
Other operating income		37,289	23,524
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		<u>(8,570)</u>	<u>(7,571)</u>

The notes on pages 6 to 7 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Balance Sheet
As At 31 May 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		45,831		47,659
			45,831		47,659
CURRENT ASSETS					
Debtors	5	24,550		24,684	
Cash at bank and in hand		20,596		26,844	
		45,146		51,528	
Creditors: Amounts Falling Due Within One Year		(2,075)		(1,715)	
NET CURRENT ASSETS (LIABILITIES)			43,071		49,813
TOTAL ASSETS LESS CURRENT LIABILITIES			88,902		97,472
NET ASSETS			88,902		97,472
Income and Expenditure Account			88,902		97,472
MEMBERS' FUNDS			88,902		97,472

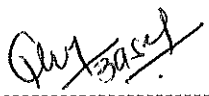
For the year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mr Khem Basel
Director

31/08/2024

The notes on pages 6 to 7 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Notes to the Financial Statements
For The Year Ended 31 May 2024

1. General Information

SHRI PASHUPATINATH MANDIR OF UK is a private company, limited by guarantee, incorporated in England & Wales, registered number 09034603. The registered office is Park Street, Rowley Regis, West Midlands, B65 0LS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	2%
Fixtures & Fittings	5%
Computer Equipment	20%

2.3. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 5 (2023: 5)

4. Tangible Assets

	Land & Property			
	Leasehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 June 2023	47,334	13,274	1,088	61,696
As at 31 May 2024	47,334	13,274	1,088	61,696
Depreciation				
As at 1 June 2023	8,899	4,819	319	14,037
Provided during the period	947	663	218	1,828
As at 31 May 2024	9,846	5,482	537	15,865
Net Book Value				
As at 31 May 2024	37,488	7,792	551	45,831
As at 1 June 2023	38,435	8,455	769	47,659

SHRI PASHUPATINATH MANDIR OF UK
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2024

5. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	24,550	24,684
	<u>24,550</u>	<u>24,684</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

SHRI PASHUPATINATH MANDIR OF UK
Detailed Income and Expenditure Account
For The Year Ended 31 May 2024

	2024		2023	
	£	£	£	£
Administrative Expenses				
Wages and salaries	16,312		8,300	
Employers pensions - defined contributions scheme	-		84	
Travel and subsistence expenses	185		536	
Rent	9,600		9,600	
Light and heat	8,632		5,210	
Water rates	253		273	
Repairs and maintenance	220		71	
Insurance	1,705		1,369	
Printing, postage and stationery	30		180	
Telecommunications and data costs	646		561	
Accountancy fees	1,495		995	
Consultancy fees	4,896		1,883	
Bank charges	4		-	
Depreciation of fixtures and fittings	663		663	
Depreciation of computer equipment	218		218	
Depreciation of leasehold land and property	947		947	
Sundry expenses	53		205	
		(45,859)		(31,095)
Other Operating Income				
Other income - contributing to other operating income	37,289		23,524	
		37,289		23,524
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		(8,570)		(7,571)

SHRI PASHUPATINATH MANDIR OF UK

Charity No: 1173548

REPORT OF THE TRUSTEES AND INDEPENDENT EXAMINER FOR THE YEAR ENDED

31st MAY 2024

For

SHRI PASHUPATINATH MANDIR OF UK

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Statement of Trustees Responsibilities	6
Independent Examiner's Report	9
Statement of Financial Activities	11

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MAY 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 May 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statement and comply with the charity's trust deed, the Charities Act 2011 and "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 (FRS102)" (effective 1 January 2019).

1. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The primary objective of the charity as set out in the Article of Association of Shri Pashupatinath Mandir of UK to advance the Hindu religion, and impart religious education in accordance with the tenets and doctrines of Hinduism for the public benefits through holding prayers, meetings, lectures, public celebration of religious festivals, producing and distributing literature on Hinduism to enlighten those interested in the Hindu religion, inter-faith activities, community workshops, Yoga Classes and promoting 'Yoga for health and welling'.

To this end, the charity is committed to enabling as many ordinary worshippers as possible to congregate at the Temple and practise their faith through prayers and celebrations. Religious discourses and teachings as well as Yoga and Inter-faith Workshops are routinely held at the temple.

2. ACHIEVEMENT AND PERFORMANCE

The Temple gradually got its momentum; and has thankfully now returned to normalcy after the disruptions caused by the Covid 19 pandemic. Devotees have started to return and regular attendance is now on the increase rate. In keeping with the Trust's objectives, various charitable activities have now resumed. As in the past, the Temple has been instrumental in assisting the vulnerable in the form of groceries and cooked vegetarian meals. The Temple is valued by the local communities, especially the elderly, as a safe hub for praying and socialising. New and younger volunteers have been instrumental in providing extra support, through improved administrative resources, for the spiritual wellbeing of the congregation.

As in previous years, the Temple continues to offer its regular services via the social media applications of YouTube and Zoom. The Charity has been working with other Charitable Organisations and Community Groups such as Pran Yog Nepali Group (UK), Kaligandaki Gyan-Bigyan Pratisthan (Europe) etc. since Covid-19 pandemic and have made significant contribution on running On-line and On-site Yoga Classes and other motivational and spiritual classes. Satsangs, Bhajans, Hinduism Classes, 108 Hanuman Chalisa recitations, and Akhand International Yamunashtak Paath are examples of the regular activities at the Temple Premises. These popular activities have continued to generate great interest from participants from across the globe.

The Temple's online platform also brings the following to its followers: Saturday sees the online recitation of Hanuman Chalisa. Followers of Hanuman Chalisa have kindly been making regular donations to the Temple. Ekadashi Satsangs held every fortnight are also very popular. In keeping with the Trust's objectives, regular classes on Hinduism are also held every week. As in previous years, the following major events were celebrated during the year:

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September: Rushi Panchmi, Ghanesh Chaturthi, Radhastami, Daan Ekadashi, Shorrah Shraddha

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December: Shri Gosaiji Utsav, New Year

February - April: Shivaratri, Lord Shiva's birthday, Holi, Baisakhi

The Trust acknowledges the efforts and dedication of its volunteer force in the Temple's day-to-day management.

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Charity worked together with Sandwell Council on Air Quality Project. We raised public awareness on sources of air pollutions and encourage minimising air pollution through behaviours change of a person and family custom. We translated leaflets, flyers and survey-questionnaires related to this project into Hindi, Nepali, Gujrat and other languages from South East Asia. Live-data of local Air Quality data was displayed in Temple for 2 years; and visitors were motivated to transform their behaviours: such as physically active lifestyle, be vegetarians, walking to school with a child, car-sharing, no-car day in a week, using recycling materials etc. Peoples are encourage to have meals together, watch TV together in the Family. These have not only saved household energy bills; but also have strengthen the inter-generation bonds and relationships within the members in many families.

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The charity is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 12th May 2014. The company does not have share capital and the liability of each member is limited to £1.

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Trustees

The following persons have acted as Trustees during the year:

- Mr Khem Kumar Base
- Mr Surendra Vyas
- Mrs Neela Soni
- Mrs Rama Pandeya

Each Trustee has taken responsibility for monitoring our activities in specific operational areas, chairing sub groups consisting of volunteers.

Management of the Trust

The Trustees normally meet at least once in every four weeks, and are responsible for the day-to-day management and administration of the Charity.

4. FINANCIAL REVIEW

The Trustees consider the financial performance by the charity during the year to have been satisfactory. Donations received during the year were £37,289, up from £23,524 in the previous year. There were no Government grants during the year. No donations were made by the temple during the year. Expenditure amounted to £45,859 up from £31,095 in the previous year.

The trustees feel that the charity has sufficient reserves to cover its operating costs for approximately 12 months.

5. PUBLIC BENEFIT

The Trustees have paid due regard to the Charity Commission's guidance on public benefit. The Trustees have followed these guidelines when reviewing its aims and objectives and in planning future activities. The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefits both to those who attend the religious events, and the wider local community. Detailed information is provided in the Achievement and Performance section in this Report. Facilities provided by the Charity are made available to Hindus, and the faith of Hinduism is communicated to non-Hindus of the wider community through its work.

6. RISK POLICY

The major risks to which the Trust is exposed are reviewed regularly and systems updated to mitigate those risks. The Trustees maintain appropriate internal controls and procedures, including those relating to budgetary and financial risks and health and safety regulations. The Trustees are satisfied that systems/arrangements are in place to manage the risks identified.

In addition, following are the list of main policies implemented by the Charity; and reviewed on annual basis.

- Health and Safety Arrangements; and Environmental Protection
- Equal Opportunity Policy
- Vulnerable Adults and Child Protection Policy
- Donation and Cash Handling Policy

7. VOLUNTEERS' CONTRIBUTIONS IN ACHIEVING THE OBJECTIVES OF THE CHARITY

The Temple continues to depend heavily for its success upon the continued support of its enthusiastic volunteers. Their invaluable support and dedication is vital to the prosperity of the Trust. The Trustees would like to thank wholeheartedly all of them for their hard work and dedication, particularly those involved in prashad preparation, premises maintenance, educational activities, IT and back office support, cleaning, and decorations during festivals.

8. PLANS FOR THE FUTURE

Regular attendance and participation from the people in community are now at sharply the increase rate. To deliver Charitable Objectives in more structure, effective and efficient ways; the Charity has now employed a dedicated Operation Manager who shall act as the main interface between the Charity and the local Community. The Operational Manager primarily shall focus on community services: meals and recreational activities.

The Charity has also a plan engaging a private consultant to make grant applications to the Sponsors for these community activities. In addition to these, we have plan to:

- Maintain and improve available prayer and communal facilities
- Organise more visits for elderly and other deserving worshippers, to other temples - establish relationships with local religious institutions

- Fulfil our statutory obligations of health and safety
- To participate in other charity work related to the trust's objectives

9. REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1173548

Registered Office

Park Street, Rowley Regis, West Midlands, B65 0LS

Trustees

Mr Khem Kumar Basel

Mrs Neela Soni

Mr Surendra Vyas

Mrs Rama Pandeya

Independent Examiner

AMCI ASSOCIATES LTD

133 Tame Road

Witton

Birmingham

B6 7DG

10. STATEMENT OF TRUSTEES RESPONSIBILITIES

The Directors / Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

This Report has been prepared in accordance with Company Act 2006 (Small Company Rules) and as well as requirements applicable to the small charities registered with Charity Commission of England and Wales

- **Company Act 2006 (Small Company Rules)**

Company law requires the director to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company Rules

This Report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

- **Charity Commission Requirements:**

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity 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;
- Make judgments and accounting 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;

SHRI PASHUPATINATH MANDIR OF UK

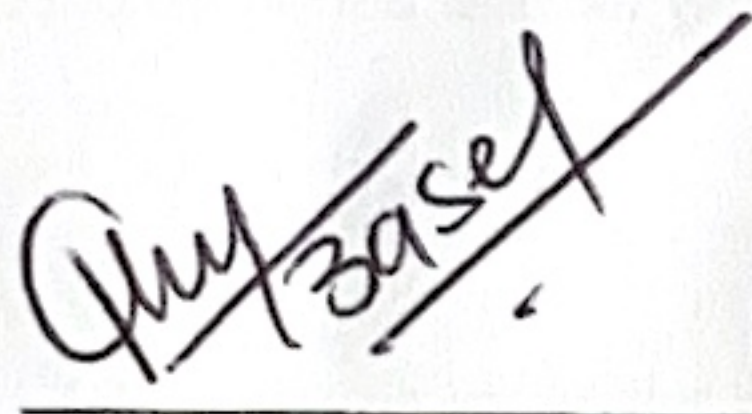
Charity No: 1173548

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

This Report was approved by the Trustees on 31st August 2024 and signed as follows :

 31.08.2024

(Mr Khem Kumar Basel)

SHRI PASHUPATINATH MANDIR OF UK

Charity No: 1173548

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHRI PASHUPATINATH MANDIR OF UK

I report on the accounts for the year ended 31st May 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 - which gives me reasonable causes to believe that, in any material respect, the requirements

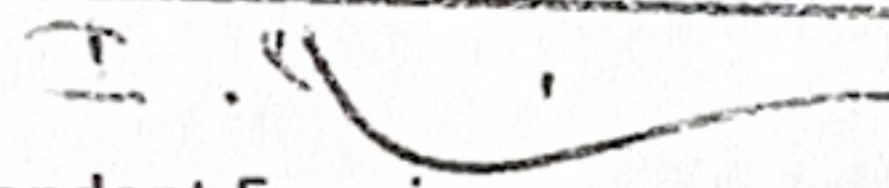
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accordance with the accounting records and to comply with the accounting requirements of the 2011 Act

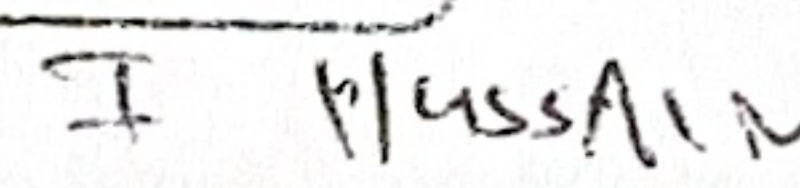
SHRI PASHUPATINATH MANDIR OF UK
Charity No: 1173548

Have not been met for; or

2 – to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AMCI ASSOCIATES LTD
Accountants & Management
Consultants


Independent Examiner
AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham
B6 7DG


I Hussain

31.08.2024

SHRI PASHUPATINATH MANDIR OF UK
Charity No: 1173548

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31st MAY 2024

	Unrestricted Funds
	£
<u>INCOMING RESOURCES</u>	
<u>Incoming resources from generated funds</u>	
Donations and legacies	<u>37,289</u>
Total Income and endowments	<u>37,289</u>
<u>RESOURCES EXPENDED</u>	
<u>Cost of generating funds</u>	
Expenditure on charitable activities	<u>45,859</u>
Total resources expended	<u>45,859</u>
NET INCOMING RESOURCES	<u>(8,570)</u>

Accounts

Registered number: 09034603

**SHRI PASHUPATINATH MANDIR OF UK
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

AMCI ASSOCIATES LTD

SHRI PASHUPATINATH MANDIR OF UK
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2022

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SHRI PASHUPATINATH MANDIR OF UK
Company Information
For The Year Ended 31 May 2022

Directors

Mr Khem Basel
Mrs Neela Soni
Mr Surendra Vyas
Mrs Rama Pandeya

Company Number

09034603

Registered Office

Park Street
Rowley Regis
West Midlands
B65 0LS

Accountants

AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham
West Midlands
B6 7DG

SHRI PASHUPATINATH MANDIR OF UK
Company No. 09034603
Directors' Report For The Year Ended 31 May 2022

The directors present their report and the financial statements for the year ended 31 May 2022.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

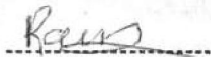
The directors who held office during the year were as follows:

Mr Khem Basel
Mrs Neela Soni
Mr Surendra Vyas
Mrs Rama Pandeya

Small Company Rules

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

On behalf of the board



Mrs Rama Pandeya
Director

02/09/2022

SHRI PASHUPATINATH MANDIR OF UK
Accountant's Report
For The Year Ended 31 May 2022

In accordance with our engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 May 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

AMCI ASSOCIATES LTD
Accountants & Management
Consultants

02/09/2022

AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham
West Midlands
B6 7DG

SHRI PASHUPATINATH MANDIR OF UK
Income and Expenditure Account
For The Year Ended 31 May 2022

	Notes	2022 £	2021 £
Cost of sales		-	(947)
GROSS DEFICIT		-	(947)
Administrative expenses		(34,171)	(44,281)
Other operating income		39,891	68,616
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		5,720	23,388

The notes on pages 6 to 7 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Balance Sheet
As at 31 May 2022

		2022	2021
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	48,903	50,110
		48,903	50,110
CURRENT ASSETS			
Debtors	4	24,786	-
Cash at bank and in hand		33,024	59,332
		57,810	59,332
Creditors: Amounts Falling Due Within One Year		(1,670)	(10,119)
NET CURRENT ASSETS (LIABILITIES)		56,140	49,213
TOTAL ASSETS LESS CURRENT LIABILITIES		105,043	99,323
NET ASSETS		105,043	99,323
Income and Expenditure Account		105,043	99,323
MEMBERS' FUNDS		105,043	99,323

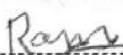
For the year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mrs Rama Pandeya

Director

02/09/2022

The notes on pages 6 to 7 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Notes to the Financial Statements
For The Year Ended 31 May 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	2%
Fixtures & Fittings	5%
Computer Equipment	20%

1.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2021: 2)

3. Tangible Assets

	Land & Property			
	Leasehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 June 2021	47,334	13,274	-	60,608
Additions	-	-	504	504
As at 31 May 2022	47,334	13,274	504	61,112
Depreciation				
As at 1 June 2021	7,005	3,493	-	10,498
Provided during the period	947	663	101	1,711
As at 31 May 2022	7,952	4,156	101	12,209
Net Book Value				
As at 31 May 2022	39,382	9,118	403	48,903
As at 1 June 2021	40,329	9,781	-	50,110

SHRI PASHUPATINATH MANDIR OF UK
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2022

4. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	236	-
	236	-
Due after more than one year		
Other debtors	24,550	-
	24,550	-
	24,786	-

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

6. General Information

SHRI PASHUPATINATH MANDIR OF UK is a private company, limited by guarantee, incorporated in England & Wales, registered number 09034603. The registered office is Park Street, Rowley Regis, West Midlands, B65 0LS.

SHRI PASHUPATINATH MANDIR OF UK
Detailed Income and Expenditure Account
For The Year Ended 31 May 2022

	2022		2021
	£	£	£
COST OF SALES			
Depreciation of leasehold land and property	-		947
		-	(947)
GROSS DEFICIT		-	(947)
Administrative Expenses			
Wages and salaries	8,805		19,035
Employers pensions - defined contributions scheme	-		292
Travel and subsistence expenses	1,734		-
Rent	9,600		8,000
Light and heat	2,726		6,272
Water rates	127		121
Repairs and maintenance	146		554
Insurance	1,256		733
Printing, postage and stationery	510		264
Telecommunications and data costs	389		473
Accountancy fees	950		950
Consultancy fees	4,870		5,000
Depreciation of fixtures and fittings	663		663
Depreciation of computer equipment	101		-
Depreciation of leasehold land and property	947		-
Sundry expenses	1,347		1,924
		(34,171)	(44,281)
Other Operating Income			
Grants and subsidies received	9,389		59,116
Other income - contributing to other operating income	30,502		9,500
		39,891	68,616
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		5,720	23,388

Accounts

**SHRI PASHUPATINATH MANDIR OF UK
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

SHRI PASHUPATINATH MANDIR OF UK
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2021

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Detailed Income and Expenditure Account	7

SHRI PASHUPATINATH MANDIR OF UK
Company Information
For The Year Ended 31 May 2021

Directors

Mr Khem Basel
Mrs Neela Soni
Mr Surendra Vyas
Mrs Rama Pandeya

Company Number

09034603

Registered Office

Park Street
Rowley Regis
West Midlands
B65 0LS

Accountants

AMCI ASSOCIATES LTD
133 Tame Road
Witton
Birmingham
West Midlands
B6 7DG

SHRI PASHUPATINATH MANDIR OF UK
Company No. 09034603
Directors' Report For The Year Ended 31 May 2021

The directors present their report and the financial statements for the year ended 31 May 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr Khem Basel
Mrs Neela Soni
Mr Surendra Vyas
Mrs Rama Pandeya

Small Company Rules

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

On behalf of the board

-----

Mrs Rama Pandeya

Director

03/09/2021

SHRI PASHUPATINATH MANDIR OF UK
Accountant's Report
For The Year Ended 31 May 2021

In accordance with our engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 May 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

AMCI ASSOCIATES LTD
Accountants & Management
Consultants

03/09/2021

AMCI ASSOCIATES LTD

133 Tame Road
Witton
Birmingham
West Midlands
B6 7DG

SHRI PASHUPATINATH MANDIR OF UK
Income and Expenditure Account
For The Year Ended 31 May 2021

	Notes	2021 £	2020 £
Cost of sales		(947)	-
GROSS DEFICIT		(947)	-
Administrative expenses		(44,281)	(35,946)
Other operating income		68,616	45,465
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		23,388	9,519

The notes on page 6 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Balance Sheet
As at 31 May 2021

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	50,110	51,720
		50,110	51,720
CURRENT ASSETS			
Cash at bank and in hand		59,332	27,852
		59,332	27,852
Creditors: Amounts Falling Due Within One Year		(10,119)	(3,637)
NET CURRENT ASSETS (LIABILITIES)		49,213	24,215
TOTAL ASSETS LESS CURRENT LIABILITIES		99,323	75,935
NET ASSETS		99,323	75,935
Income and Expenditure Account		99,323	75,935
MEMBERS' FUNDS		99,323	75,935

For the year ending 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mrs Rama Pandeya

Director

03/09/2021

The notes on page 6 form part of these financial statements.

SHRI PASHUPATINATH MANDIR OF UK
Notes to the Financial Statements
For The Year Ended 31 May 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	2%
Fixtures & Fittings	5%

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2020: 2)

3. Tangible Assets

	Land & Property		
	Leasehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 June 2020	47,334	13,274	60,608
As at 31 May 2021	47,334	13,274	60,608
Depreciation			
As at 1 June 2020	6,058	2,830	8,888
Provided during the period	947	663	1,610
As at 31 May 2021	7,005	3,493	10,498
Net Book Value			
As at 31 May 2021	40,329	9,781	50,110
As at 1 June 2020	41,276	10,444	51,720

4. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. General Information

SHRI PASHUPATINATH MANDIR OF UK is a private company, limited by guarantee, incorporated in England & Wales, registered number 09034603. The registered office is Park Street, Rowley Regis, West Midlands, B65 0LS.

SHRI PASHUPATINATH MANDIR OF UK
Detailed Income and Expenditure Account
For The Year Ended 31 May 2021

	2021	2020
	£	£
COST OF SALES		
Depreciation of leasehold land and property	947	-
	(947)	-
GROSS DEFICIT	(947)	-
Administrative Expenses		
Wages and salaries	19,035	12,086
Employers pensions - defined contributions scheme	292	239
Rent	8,000	8,000
Light and heat	6,272	7,451
Water rates	121	119
Repairs and maintenance	554	500
Insurance	733	774
Printing, postage and stationery	264	300
Telecommunications and data costs	473	861
Accountancy fees	950	920
Consultancy fees	5,000	2,170
Depreciation of fixtures and fittings	663	663
Depreciation of leasehold land and property	-	947
Sundry expenses	1,924	916
	(44,281)	(35,946)
Other Operating Income		
Grants and subsidies received	59,116	6,313
Other income - contributing to other operating income	9,500	39,152
	68,616	45,465
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR	23,388	9,519

