

SHRI PASHUPATINATH MANDIR OF UK

Charity No: 1173548

REPORT OF THE TRUSTEES AND INDEPENDENT EXAMINER FOR THE YEAR ENDED

31<sup>st</sup> MAY 2024

For

SHRI PASHUPATINATH MANDIR OF UK



TABLE OF CONTENTS	PAGE
Report of the Trustees	3
Statement of Trustees Responsibilities	6
Independent Examiner's Report	9
Statement of Financial Activities	11



**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>st</sup> 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:

**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 12<sup>th</sup> 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**

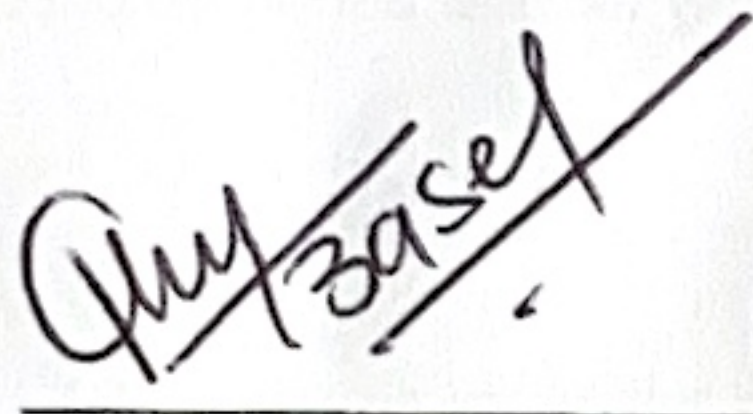
**Charity No: 1173548**

- 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 31<sup>st</sup> 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 31<sup>st</sup> 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

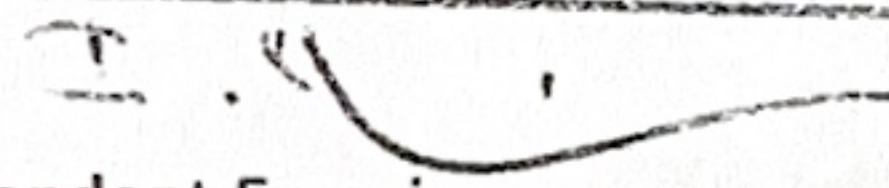


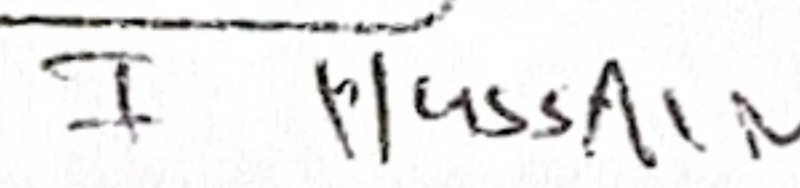
SHRI PASHUPATINATH MANDIR OF UK  
Charity No: 1173548

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  
31<sup>st</sup> MAY 2024

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



Registered number: 09034603

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

AMCI ASSOCIATES LTD



**SHRI PASHUPATINATH MANDIR OF UK**  
**Contents**

---

	<b>Page</b>
Company Information	1
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**

---

<b>Directors</b>	Mr Khem Basel Mrs Neela Soni Mr Surendra Vyas Mrs Rama Pandeya
<b>Company Number</b>	09034603
<b>Registered Office</b>	Park Street Rowley Regis West Midlands B65 0LS
<b>Accountants</b>	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.

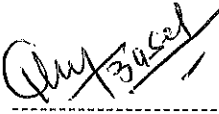
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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](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
<b>OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR</b>		<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	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		45,831		47,659
			45,831		47,659
<b>CURRENT ASSETS</b>					
Debtors	5	24,550		24,684	
Cash at bank and in hand		20,596		26,844	
		45,146		51,528	
<b>Creditors: Amounts Falling Due Within One Year</b>		(2,075)		(1,715)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			43,071		49,813
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			88,902		97,472
<b>NET ASSETS</b>			88,902		97,472
Income and Expenditure Account			88,902		97,472
<b>MEMBERS' FUNDS</b>			88,902		97,472

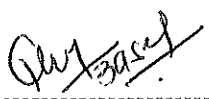
For the year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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**

	<b>Land &amp; Property</b>			
	<b>Leasehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net Book Value</b>				
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
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	
	£	£	£	£
<b>Administrative Expenses</b>				
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)
<b>Other Operating Income</b>				
Other income - contributing to other operating income	37,289		23,524	
		37,289		23,524
<b>OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR</b>		(8,570)		(7,571)



SHRI PASHUPATINATH MANDIR OF UK

Charity No: 1173548

REPORT OF THE TRUSTEES AND INDEPENDENT EXAMINER FOR THE YEAR ENDED

31<sup>st</sup> MAY 2024

For

SHRI PASHUPATINATH MANDIR OF UK



TABLE OF CONTENTS	PAGE
Report of the Trustees	3
Statement of Trustees Responsibilities	6
Independent Examiner's Report	9
Statement of Financial Activities	11



**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>st</sup> 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:

**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 12<sup>th</sup> 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**

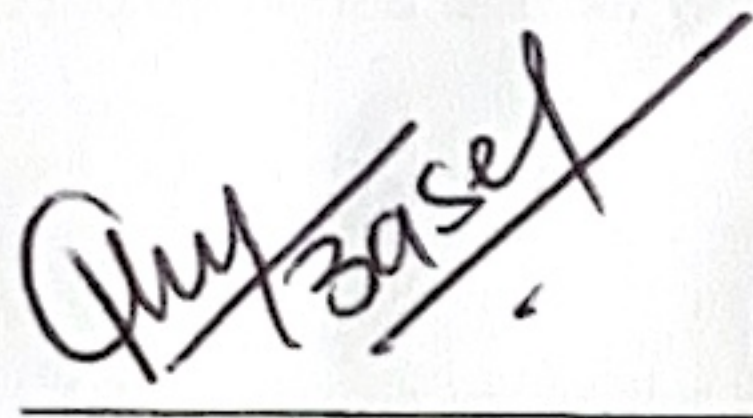
**Charity No: 1173548**

- 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 31<sup>st</sup> 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 31<sup>st</sup> 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

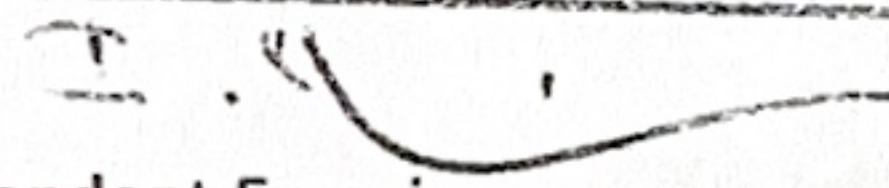


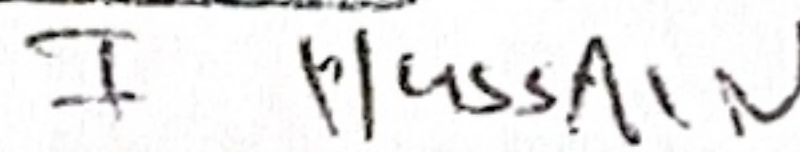
SHRI PASHUPATINATH MANDIR OF UK  
Charity No: 1173548

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**  
**31<sup>st</sup> MAY 2024**

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