

# HINDUISM SPIRITUAL WELFARE ORGANISATION

England & Wales · Charity number 1180226

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-10-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 36a Birmingham Road  
Great Barr  
Birmingham  
B43 6NS

**Phone** 07714209494

**Email** [Guruji@GurujiAstrologer.co.uk](mailto:Guruji@GurujiAstrologer.co.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF RELIGION IN ACCORDANCE WITH THE DOCTRINES AND TENETS OF HINDUISM.

**Activities:** The charity exists to advance Hinduism and is developing plans for a new temple.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Birmingham City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	-	-	-	-
2022-12-31	£11,483	£2,825	-	-
2021-12-31	£1,774	£1,391	-	-
2020-12-31	£920	£746	-	-
2019-12-31	£14,543	£1,813	-	-

## Trustees

Name	Role	Appointed
SHASHI BHUSHAN PANDAY	Chair	2018-10-08
BALVIR KAUR		2018-10-08

**HINDUISM SPIRITUAL WELFARE ORGANISATON**

England & Wales - Charity number 1180226

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# Accounts

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**HINDUISM SPIRITUAL WELFARE ORGANISATON  
DIRECTOR'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Director's Report and Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Company No. 1180226**  
**Director's Report For The Year Ended 31 December 2022**

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The director presents his report and the financial statements for the year ended 31 December 2022.

**Directors**

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

Shashi Panday

**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

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Shashi Panday

Director

18/12/2023

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2022**

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	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>TURNOVER</b>		11,483	1,774
Cost of sales		(934)	(650)
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		10,549	1,124
Administrative expenses		(1,891)	(741)
		<hr/>	<hr/>
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 4 to 5 form part of these financial statements.

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Balance Sheet**  
**As At 31 December 2022**

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		1,374		-
			1,374		-
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		20,571		13,287	
		20,571		13,287	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			20,571		13,287
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			21,945		13,287
<b>NET ASSETS</b>			21,945		13,287
Income and Expenditure Account		21,945		13,287	
<b>MEMBERS' FUNDS</b>			21,945		13,287

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

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

The director acknowledges his 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

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Shashi Panday

Director

18/12/2023

The notes on pages 4 to 5 form part of these financial statements.

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. General Information**

HINDUISM SPIRITUAL WELFARE ORGANISATON is a private company, limited by guarantee, incorporated in England & Wales, registered number 1180226. The registered office is 36A Birmingham Road, Perry Barr, Birmingham, West Midlands, B43 6NS.

**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. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. 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:

Computer Equipment	20%
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**3. Average Number of Employees**

Average number of employees, including directors, during the year was: NIL (2021: NIL)

**4. Tangible Assets**

	<b>Computer Equipment</b>
<b>Cost</b>	<b>£</b>
As at 1 January 2022	-
Additions	1,718
As at 31 December 2022	1,718
<b>Depreciation</b>	
As at 1 January 2022	-
Provided during the period	344
As at 31 December 2022	344
<b>Net Book Value</b>	
As at 31 December 2022	1,374
As at 1 January 2022	-

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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**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.

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2022**

	2022		2021	
	£	£	£	£
<b>TURNOVER</b>				
Donations		11,483		1,774
<b>COST OF SALES</b>				
Food and subsistence expenses	934		650	
		(934)		(650)
<b>GROSS SURPLUS</b>		10,549		1,124
<b>Administrative Expenses</b>				
Travel and subsistence expenses	1,093		-	
Rates	163		-	
Computer software, consumables and website	51		491	
Accountancy fees	240		250	
Depreciation of computer equipment	344		-	
		(1,891)		(741)
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		8,658		383

**HINDUISM SPIRITUAL WELFARE ORGANISATON**

England & Wales - Charity number 1180226

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# Accounts

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**HINDUISM SPIRITUAL WELFARE ORGANISATON  
DIRECTOR'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Director's Report and Unaudited Financial Statements**  
**For The Year Ended 31 December 2021**

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**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Company No. 1180226**  
**Director's Report For The Year Ended 31 December 2021**

---

The director presents his report and the financial statements for the year ended 31 December 2021.

**Directors**

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

Shashi Panday

**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

-----

Shashi Panday

Director

25/10/2022

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2021**

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	<b>Notes</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>TURNOVER</b>		1,774	920
Cost of sales		(650)	(684)
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		1,124	236
Administrative expenses		(741)	(62)
		<hr/>	<hr/>
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<u>383</u>	<u>174</u>

The notes on page 4 form part of these financial statements.

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Balance Sheet**  
**As At 31 December 2021**

	Notes	2021		2020	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		13,287		12,904	
		<u>13,287</u>		<u>12,904</u>	
			13,287		12,904
			<u>13,287</u>		<u>12,904</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			13,287		12,904
			<u>13,287</u>		<u>12,904</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			13,287		12,904
			<u>13,287</u>		<u>12,904</u>
<b>NET ASSETS</b>					
			13,287		12,904
			<u>13,287</u>		<u>12,904</u>
Income and Expenditure Account			<u>13,287</u>		<u>12,904</u>
			<u>13,287</u>		<u>12,904</u>
<b>MEMBERS' FUNDS</b>					
			13,287		12,904
			<u>13,287</u>		<u>12,904</u>

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

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

The director acknowledges his 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

-----  
Shashi Panday

Director

25/10/2022

The notes on page 4 form part of these financial statements.

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2021**

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**1. Accounting Policies**

**1.1. 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.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2. Average Number of Employees**

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

**3. 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.

**4. General Information**

HINDUISM SPIRITUAL WELFARE ORGANISATON is a private company, limited by guarantee, incorporated in England & Wales, registered number 1180226. The registered office is 36A Birmingham Road, Perry Barr, Birmingham, West Midlands, B43 6NS.

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2021**

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	2021		2020	
	£	£	£	£
<b>TURNOVER</b>				
Donations		1,774		920
<b>COST OF SALES</b>				
Food and subsistence expenses	650		684	
		(650)		(684)
<b>GROSS SURPLUS</b>		1,124		236
<b>Administrative Expenses</b>				
Computer software, consumables and website	491		62	
Accountancy fees	250		-	
		(741)		(62)
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		383		174

**HINDUISM SPIRITUAL WELFARE ORGANISATON**

England & Wales - Charity number 1180226

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# Accounts

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**HINDUISM SPIRITUAL WELFARE ORGANISATON  
REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Report Of The Trustees and Unaudited Financial Statements**  
**For The Year Ended 31 December 2020**

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**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Charity Information**  
**For The Year Ended 31 December 2020**

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**Trustees**

Shashi Panday  
B Kaur

**Charity Number**

1180226

**Principal Address**

36A Birmingham Road  
Great Barr  
Birmingham  
West Midlands  
B43 6NS

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Charity No. 1180226**  
**Report of the Trustees for The Year Ended 31 December 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number  
1180226

Principal address  
36A Birmingham Road  
Perry Barr  
Birmingham  
West Midlands  
B43 6NS

Trustees  
MR S B PANDAY TRUSTEE  
B KAUR TRUSTEE

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
MR S B PANDAY - Trustee

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2020**

	Notes	2020 £	2019 £
<b>TURNOVER</b>		<b>920</b>	<b>14,543</b>
Cost of sales		(684 )	(1,317 )
<b>GROSS SURPLUS</b>		<b>236</b>	<b>13,226</b>
Administrative expenses		(62 )	(496 )
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>174</b>	<b>12,730</b>

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

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Balance Sheet**  
**As at 31 December 2020**

	Notes	2020		2019	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		12,904		12,730	
		<b>12,904</b>		<b>12,730</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>12,904</b>		<b>12,730</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>12,904</b>		<b>12,730</b>
<b>NET ASSETS</b>			<b>12,904</b>		<b>12,730</b>
Income and Expenditure Account			12,904		12,730
<b>FUNDS</b>			<b>12,904</b>		<b>12,730</b>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his 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

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Shashi Panday  
Trustee  
08/10/2021

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

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2020**

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**1. Accounting Policies**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020.

**3. MOVEMENT IN FUNDS**

	<b>Net movement in funds At 31.12.20</b>	
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
<b>General fund</b>	<b>174</b>	<b>12,904</b>
<b>TOTAL FUNDS</b>	<b>174</b>	<b>12,904</b>

**HINDUISM SPIRITUAL WELFARE ORGANISATON**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2020**

	<b>2020</b>		<b>2019</b>	
	£	£	£	£
<b>TURNOVER</b>				
Donations		920		14,543
<b>COST OF SALES</b>				
Food and subsistence expenses	684		1,317	
		<b>(684 )</b>		<b>(1,317 )</b>
<b>GROSS SURPLUS</b>		<b>236</b>		<b>13,226</b>
<b>Administrative Expenses</b>				
Computer software, consumables and website	62		496	
		<b>(62 )</b>		<b>(496 )</b>
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>174</b>		<b>12,730</b>