

HINDU CULTURAL ASSOCIATION DUDLEY (MATA DA MANDIR)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES The accounts have been prepared under the historical cost convention and in accordance with the SORP 2005 on "Accounting and reporting by Charities" and the following are the accounting policies which have been applied in dealing with material items:-

(a) Donations and Charitable Grant income

Donated income without conditions attached, including that gifted under gift aid, is taken into account when received by the Charity. Charitable grants which have conditions which have not been fulfilled (as distinct from restrictions on the purpose for which they can be used) are treated as liabilities and only recognised as income when the conditions are achieved. Grants which have service level agreements attached are recognised as income as the relevant services are performed.

Income received in circumstances where a claim for repayment of tax has been or will be made to the HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax not yet reclaimed from HM Revenue & Customs is shown within the Charity's debtors.

(b) Donations and charitable grants expenditure

Donations and charitable grants payable are recognised as expenditure at the earlier of when they are paid and when they are committed to the recipient in a manner which is intended to be acted upon.

(c) Restricted and unrestricted funds

Restricted funds are those received for use on specified purposes. Expenditure which meets those criteria is allocated to that fund. Unrestricted funds are those received or generated that can be used for the general purposes of the charity.

(d) Income and other expenditure

Interest income is taken into account when receivable and expenditure when incurred by the Charity, regardless of when payment is made.

(e) Depreciation

Depreciation is calculated to write off the cost, less estimated residual values of tangible fixed assets over their estimated useful lives to the Charity. The annual depreciation rates and methods are as follows:-

Fixtures & fittings	-	2 - 5 years
Equipment	-	5 years

HINDU CULTURAL ASSOCIATION DUDLEY  
(MATA DA MANDIR)

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds Mandir £	Total 2025 £	2024 £
<u>INCOMING RESOURCES</u>			
Donations - Mandir	27,966	27,966	32,814
Other Income	-	-	-
Tax reclaimed on covenants	7,135	7,135	-
Grants	3,500	3,500	20,601
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Total Incoming Resources	38,601	38,601	53,415
 <u>RESOURCES EXPENDED</u>			
Wages and salary	10,366	10,366	11,212
Property costs	10,159	10,159	9,082
Repair and renewals	11,203	11,203	3,363
Donations	152	152	720
Playground and festival expenses	3,251	3,251	4,672
Legal & advisory fees	2,472	2,472	2,769
Telephone and stationery	685	685	1,049
Bank charges	185	185	269
Depreciation	8,877	8,877	30,151
	<hr/>	<hr/>	<hr/>
Total Resources Used	47,350	47,350	63,287
	<hr/>	<hr/>	<hr/>
Net Incoming/Outgoing Resources	<u>(8,749)</u>	<u>(8,749)</u>	<u>(9,872)</u>

There has been no recognised gains or losses, other than the results for the financial year end and all profits or losses have been accounted for on an historical cost basis.

HINDU CULTURAL ASSOCIATION DUDLEY (MATA DA MANDIR)  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 3 to 4.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D AGARWAL (FCCA)

291 Birmingham Road  
Walsall  
West Midlands  
WS5 3QA