

RAJ KAUSHAL GITA BHAVAN HINDU TEMPLE

ACCOUNTS FOR THE YEAR ENDED

31-Mar-25

RAJ KAUSHAL GITA BHAVAN HINDU TEMPLE

ADMINISTRATION

TRUSTEES

R. Kaushal
A. Rawal

ADDRESS

231 Withington Road
Manchester
M16 8LU

INDEPENDENT EXAMINERS

Devshi Chothani
DBF Associates
South Cheetham Business Centre
10 Park Place
Manchester
M4 4EY

BANKERS

Nat West
438 Barlow Moor Road
Chorlton-cum-Hardy
Manchester
M21 0BR

RAJ KAUSHAL GITA BHAVAN HINDU TEMPLE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report with the accounts for the year ended 31 March 2025.

PRINCIPAL ACTIVITY

The principal activities of the charity were those of religious and spiritual purposes as well as receiving and distributing charitable donations

GENERAL REVIEW

The charity's main income is generated from donations and memberships subscriptions. Most of this income is utilised on the cost of running the Temple, religious activities and for building work. During the year the charity received donations of **£142,541.**

REGISTERED NUMBER

The registered number of the charity is 1197206.

RESERVES POLICY

There is no formal policy to maintain a set level of reserves as the charity's main aim is to utilise available income for the day to day running of the Temple. Therefore the trustees believe that no special reserves need to be held.

RISK MANAGEMENT

The trustees have procedures in place to identify and mitigate any major risks the charity may become exposed to. The trustees confirm that during the year the charity was not exposed to any major risk.

TRUSTEES

The trustees of the charity during the year were as follows;

R. Kaushal

A. Rawal

Signed by the trustees on 05/08/2025

R. Kaushal.....

A Rawal.....

RAJ KAUSHAL GITA BHAVAN HINDU TEMPLE

**STATEMENT OF THE FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Incoming Resources		
<i>Voluntary Income</i>		
Donations & Subscriptions Received	142,541	145,700
Bank Interest	4,326	4,075
Gift Aid	-	-
Total Incoming Resources	<u>146,867</u>	<u>149,775</u>
 Resources Expended		
<i>Charitable Activities</i>		
Wages	22,330	21,836
Printing, Postage, Stationery & Advertising	6,380	5,248
Telephone	417	886
Insurance	2,500	2,183
General Repairs & Maintenance	92,779	83,348
Pest Control & General Cleaning	8,392	7,965
Depreciation on Fixture, Fittings & Equipment	246	328
Heat & Light	16,483	16,598
Water Rates	2,196	1,779
Traveling & coaches	1,022	3,565
Prasad, Flowers, Catering and Havan Items	2,592	10,979
Marquee hire	-	1,950
Donations given	-	500
Musicians and visiting Priest	1,310	4,150
<i>Governance Costs</i>		
Legal, Professional & Accountancy Fee	3,735	3,607
Bank Charges & Interest	<u>1,039</u>	<u>1,119</u>
	161,419	166,041
 Net Movements in Funds	(14,552)	(16,266)
 Fund Balances brought forward	<u>1,357,920</u>	<u>1,374,186</u>
 Fund Balances carried forward	<u><u>1,343,368</u></u>	<u><u>1,357,920</u></u>

RAJ KAUSHAL GITA BHAVAN HINDU TEMPLE

FOR THE YEAR ENDED 31 MARCH 2025

		<u>2025</u>		<u>2024</u>	
	Notes	£	£	£	£
FIXED ASSETS	3				
Building					
Building & Marble Temple			1,007,347		1,007,347
<i>Fixture & Fittings</i>					
Furniture & Equipment			<u>737</u>		<u>983</u>
			1,008,084		1,008,330
CURRENT ASSETS					
Prepayments					
Cash at Bank		337,374		351,691	
Cash in Hand		<u>-</u>		<u>-</u>	
		337,374		351,691	
CURRENT LIABILITIES					
Bank Overdraft					
Creditors And Accruals		<u>2,089</u>		<u>2,100</u>	
		2,089	335,285	2,100	349,591
NET ASSETS			<u>1,343,369</u>		<u>1,357,920</u>
FUNDS					
Unrestricted Funds	2		<u>1,343,369</u>		<u>1,357,920</u>
TOTAL FUNDS			<u>1,343,369</u>		<u>1,357,920</u>
			-		

Approved by the Trustees on 05/08/2025

..... Trustee
R K Kaushal

A Rawal.....

RAJ KAUSHAL GITA BHAVAN HINDU TEMPLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

- a) **Accounting Convention**
The accounts are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting by Charities, published by the Charity Commission.
- b) **Donations**
Donations represent amounts received or paid during the year.
- c) **Fixed Assets**
Fixed Assets are stated at cost less accumulated depreciation. The cost of minor additions of those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

The trustees believe that no depreciation should be provided on the building, since the building is still under construction.

2. FUNDS

The total funds included in the accounts are all unrestricted.

	Total Funds (Unrestricted) £
Tangible Fixed Assets	1,008,084
Current Assets	337,374
Current Liabilities	(2,089)
	<u>1,343,369</u>

3. FIXED ASSETS

	Building £	Fixture & Fittings £	Total £
Cost	1,007,347	1,747	1,009,094
Additions	-	-	-
At 31 March 2025	<u>1,007,347</u>	<u>1,747</u>	<u>1,009,094</u>
Accumulated Depreciation			
At 01 April 2024	-	764	764
Charge for the Year	-	246	246
At 31 March 2025	<u>-</u>	<u>1,010</u>	<u>1,010</u>
Net Book Value			
At 31 March 2025	<u>1,007,347</u>	<u>737</u>	<u>1,008,084</u>
At 31 March 2024	<u>1,007,347</u>	<u>983</u>	<u>1,008,330</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
RAJ KAUSHAL GITA BHAVAN HINDU TEMPLE
FOR THE YEAR ENDED 31 MARCH 2025**

We report on the accounts of the Charity for the year ended 31 March 2025 which is set out on pages 2 - 4.

Respective responsibilities of trustees and the Examiner

The charity's trustees consider that an audit is not required for this year (Under Section 43(2) of the Charities Act 1993 (the Act), as amended by S.28 of the Charities Act 2006 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 account, and seeking explanations from the 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 accounts

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention :

1. which gives me reasonable cause to believe that in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with Section 41 of the Act, and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act , or
2. to which , in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Devshi Chothani
DBF Associates
10 Park Place
Manchester
M4 4EY

Dated 05/08/2025