HINDU SWAYAMSEVAK SANGH (UK)

England & Wales · Charity number 1202635

Details

Status	Registered
Legal form	CIO
Registered	2023-04-05
Register	View on the Charity Commission register

Contact

Address	110 High Street Edgware HA8 7HF
Phone	07768722057
Email	info@hssuk.org
Website	www.hssuk.org

Activities

Objects: TO ADVANCE THE HINDU FAITH AND ITS PRINCIPLE OF HINDU DHARMA (ALSO KNOWN AS DHARMA) IN ACCORDANCE WITH THE STATEMENT OF FAITH FOR THE PUBLIC BENEFIT THROUGH THE PROVISION OF HINDU RELIGIOUS EDUCATION AND EDUCATION ON HINDU CULTURE AND HERITAGE.

Activities: To set up branches where Hindus of the UK could congregate, provide facilities for training of mind and body and develop good character, organise leadership courses, arrange for lectures discussions not only by members of the charity but also by inviting eminent persons from within and outside the UK. To start specific projects to promote and achieve the aims and objects of the charity.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£513,750	£484,983	£2,530,497	2
2024-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Amratlal Chandegra		2023-04-05
DHIRAJLAL DEPAR SHAH		2023-04-05
Dhirajlal Shah		2023-04-05
Dr Yogish Joshi		2023-04-05
Madhvi Haria		2023-04-05
Raveendra Shreenivas Surange		2023-04-05
Vidula Madhukar Ambekar		2023-04-05

Accounts

CHARITY REGISTRATION NUMBER: 1202635

Hindu Swayamsevak Sangh (UK)

Unaudited Accounts

31 March 2025

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Hindu Swayamsevak Sangh (UK)

Accounts

Year ended 31 March 2025

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Hindu Swayamsevak Sangh (UK)

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Hindu Swayamsevak Sangh (UK)
Charity registration number	1202635
Principal office	110 High Street Edgware HA8 7HF
The trustees	
	Dhirajlal D Shah Dhirajlal Shah Madhvi Haria Vidula M Ambekar Amratlal Chandegra Raveendra S Surange Dr. Yogish Joshi
Independent examiner	Chirag Malde 99 Kenton Road Kenton Harrow Middlesex HA3 0AN

Structure, governance and management

The Charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the 5 April 2023. The CIO registered with the Charity Commission on the same day.

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Objectives

The objectives of the charity are to promote, preserve, practice and protect the Hindu Dharma, its principles and ideals and Hindu Culture and Heritage for the benefit of its adherents and public, through education, activities and events.

Structure, governance and management *(continued)*

ORGANISATION:
The organisational set up consists of a Central Board of Trustees, the National Executive Committee (Kendriya Karyakarni Mandal), and the Chief Executive Officers (Directors) of various activities at the Centre. There is also a regional network (vibhags).

OFFICE BEARERS OF THE CHARITY AND MEMBERS OF THE KENDRIYA KARYAKARNI MANDAL (NATIONAL EXECUTIVE COMMITTEE) ARE:

Sanghchalak (National President)	Dhirajlal D Shah
Karyawaha (National Secretary)	Raveendra Surange
Saha Karyawaha (Joint Assis. Secretary)	Dhirajlal Shah
Saha Karyawaha (Joint Assis. Secretary)	Yogish Joshi
Saha Karyawaha (Joint Assis. Secretary)	Madhvi H Haria
Saha Karyawaha (Joint Assis. Secretary)	Kalyani Peshave
Sharireek Pramukh (Director of Physical Activities)	Sangita Thakkar
Nidhi Pramukh (National Treasurer)	Rahul Deolia
Bauddhik Pramukh (Director of Educational Courses)	Ritu Vadhera
Samaj Sampark Pramukh (Director of Public Relations)	Vishal Shah
Vyavastha Pramukh (Director of Development and IT)	Nikesh Patel
Prachaar Pramuk (Director of Publications)	Harsh Haria
Tarun Pramukh (Director of Youth Development)	Baiju Shah
Sewa Pramukh (Director of Charitable Activities)	Navin Shah
Proudh Pramukh (Director of Senior Citizens)	Krishnakant Kapadia

In accordance with the provisions of the CIO Constitution, the Kendriya Karyakarni Mandal (NationalExecutive Committee) manages and administers the Charity's activities.

The chairperson of Trustees will propose potential trustees before the National Executive Committee (KKM) for approval. Potential appointments are nominated based on their long service to the charity.

ACTIVITIES
During the year, the Charity had a total of 106 branches in the UK. Regular weekly activities in 59 towns/cities in the U.K with an average total weekly attendance across all the branches in U.K. was around 2738. All the important Hindu festivals were celebrated in these branches. There was a marginal increase in weekly attendance at the weekly gatherings. All the activity departments (Vishaya Vibhags) worked with set targets and programmes.

ANNUAL RESIDENTIAL TRAINING COURSE
This year's annual residential training course (Sangh Shiksha Varg - SSV) was not held due to unavailability of venue but instead weekend regional residential courses were held throughout the UK.

SERVICE PROJECTS:

HINDU SAHITYA KENDRA (HINDU LITERATURE CENTRE)
The Hindu Sahitya Kendra operates from a shop situated in Leicester for the sale and distribution of books and other literature on Hindu philosophy, history, festivals and religion. A team of dedicated members work on a voluntary basis. Books and literature are also sold to various libraries, institutions, and schools in U.K. HSS (UK) is grateful to the volunteers who devote their time to manage the shop on a full-time basis.

FINANCE AND ACCOUNTS

The Income and Expenditure Account and Balance Sheet of the Charity for the year ended 31 March 2025 are attached. The main sources of income are:

(a) Donations/Offerings (Guru Dakshina) made before the sacred Bhagwa Flag.

(b) Gift aid from individuals, and tax refunds thereon from HM Revenue & Customs.

(c) Interest on bank deposits.

(d) Rent received from lettings.

(e) Sundry donations.

A large number of the members - approximately 75) give their time and service as unpaid volunteers to run the branches, training courses and service projects. Donations in kind were also received from generous donors to run programmes and training courses. The Charity is grateful to all of them and acknowledges their valuable contributions, although no monetary value can be assigned.

FUTURE STRATEGY

The Charity plans to continue with the activities as outlined above in the forthcoming year, by increasing branches in other areas, towns and cities.

RESERVE POLICY

Keeping in mind the aims and objects of the Charity, the trustees ensure that unrestricted funds are not invested in fixed and long-term assets (except for designated funds), which would stall the progress of the activities. The trustees together with the finance team regularly monitor the situation for any unforeseen events and ensure that there are adequate free reserves available for the general purpose of the Charity. These matters come up for discussion at quarterly National Executive Committee meetings (KKM).

INVESTMENT POLICY

The trustees have the power to invest in such assets as they see fit. There are funds, which have been earmarked for furtherance of Charity's activities and have been invested in short-term deposits, which can be accessed readily. The Charity has an active team of key volunteers who manages and oversee the funds invested in order to obtain a good rate of return but also to see that such investments are safe and secure.

RISK MANAGEMENT

The trustees together with the central board of management have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate these risks.

Hindu Swayamsevak Sangh (UK)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 judgements and estimates that are reasonable and prudent;

· state whether applicable 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 in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2019. The trustees 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.

The trustees' annual report was approved on 15 January 2026 and signed on behalf of the board of trustees by:

Dhirajlal D Shah (Jan 16, 2026 17:00:54 GMT)

Dhirajlal D Shah
Sanghchalak (President)

Hindu Swayamsevak Sangh (UK)

Independent Examiner's Report to the Trustees of Hindu Swayamsevak Sangh (UK)

Year ended 31 March 2025

I report to the trustees on my examination of the accounts of Hindu Swayamsevak Sangh (UK) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

CMalde

Chirag Malde
Independent Examiner

99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

15 January 2026

Hindu Swayamsevak Sangh (UK)

Statement of Financial Activities

Year ended 31 March 2025

		Year to 31 Mar 25		
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	**4**	321,800	11,918	**333,718**
Charitable activities	**5**	75,152	–	**75,152**
Investment income	**6**	27,701	1,068	**28,769**
Other income	**7**	76,111	–	**76,111**
Total income		500,764	12,986	**513,750**
Expenditure				
Expenditure on charitable activities	**8,9**	469,016	15,967	**484,983**
Total expenditure		469,016	15,967	**484,983**
Net income and net movement in funds		31,748	(2,981)	**28,767**
Reconciliation of funds				
Total funds brought forward		2,410,547	91,183	**2,501,730**
Total funds carried forward		2,442,295	88,202	**2,530,497**

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

Hindu Swayamsevak Sangh (UK)

Statement of Financial Position

31 March 2025

	Note	£	2025 £
Fixed assets			
Tangible fixed assets	15		1,176,041
Current assets			
Stocks	16	11,581	
Debtors	17	89,210	
Cash at bank and in hand		1,350,819	
		1,451,610	
Creditors: amounts falling due within one year	18	97,154	
Net current assets			1,354,456
Total assets less current liabilities			2,530,497
Net assets			2,530,497
Funds of the charity			
Restricted funds			88,202
Unrestricted funds			2,442,295
Total charity funds	20		2,530,497

These accounts were approved by the board of trustees and authorised for issue on 15 January 2026, and are signed on behalf of the board by:

Dhirajlal Shah (Jan 16, 2026 15:45:56 GMT)

Dhirajlal Shah
Saha Karyawaha
(Joint Assis. Secretary)

Rahul Deolia
Nidhi Pramukh
(National Tresurer)

The notes on pages 9 to 16 form part of these accounts.

Hindu Swayamsevak Sangh (UK)

Statement of Cash Flows

Year ended 31 March 2025

	2025
	£
Cash flows from operating activities	
Net income	28,767
Adjustments for:	
Depreciation of tangible fixed assets	44,914
Government grant income	(11,918)
Other interest receivable and similar income	(28,769)
Interest payable and similar charges	1,142
Accrued expenses	33,937
Other operating cash flow adjustment	1,358,913
Changes in:	
Stocks	5,790
Trade and other debtors	(8,429)
Cash generated from operations	1,424,347
Interest paid	(1,142)
Interest received	28,769
Net cash from operating activities	1,451,974
Cash flows from investing activities	
Purchase of tangible assets	(113,073)
Net cash used in investing activities	(113,073)
Cash flows from financing activities	
Government grant income	11,918
Net cash from financing activities	11,918
Net increase in cash and cash equivalents	1,350,819
Cash and cash equivalents at beginning of year	–
Cash and cash equivalents at end of year	1,350,819

The notes on pages 9 to 16 form part of these accounts.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 110 High Street, Edgware, HA8 7HF.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared in accordance with the receipts and payments basis in accordance with the Charity Commission guidance.

The activities of this charity used to be carried out by an unincorporated charity with the same name, Hindu Swayamsevak Sangh (UK) (Charity number 267309). On 1 April 2024 the activities, assets and liabilities, were transferred to this charity, Hindu Swayamsevak Sangh (UK) (Charity number 1202635). Comparative financial information can be found in the financial statements of the other charity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures & fittings	-	15% straight line
Motor Vehicles	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Sangh Activity	138,373	–	**138,373**
Gift aid / Deeds of covenants	183,427	–	**183,427**
Grants			
Government grant income	–	11,918	**11,918**
	321,800	11,918	**333,718**

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**
Book Shop	23,018	**23,018**
Shibir Fees	52,134	**52,134**
	75,152	**75,152**

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Bank Interest Receivable	27,701	1,068	**28,769**

Hindu Swayamsevak Sangh (UK)

Notes to the Accounts *(continued)*

Year ended 31 March 2025

7. Other income

	Unrestricted Funds £	**Total Funds 2025 £**
Other income	76,111	**76,111**

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Shakha Activities	316,176	–	**316,176**
Hindu Sahitya Kendra Activities	16,816	–	**16,816**
Bradford Activities	–	15,913	**15,913**
Support costs	136,024	54	**136,078**
	469,016	15,967	**484,983**

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**
Shakha Activities	316,176	68,454	**384,630**
Hindu Sahitya Kendra Activities	16,816	572	**17,388**
Bradford Activities	15,913	–	**15,913**
Governance costs	–	67,052	**67,052**
	348,905	136,078	**484,983**

10. Analysis of support costs

	Shakha Activities £	Hindu Sahitya Kendra Activities £	**Total 2025 £**
Premises	34,023	–	**34,023**
Communications and IT	2,003	572	**2,575**
Governance costs	66,611	441	**67,052**
	102,637	1,013	**103,650**

11. Net income

Net income is stated after charging/(crediting):

	2025 £
Depreciation of tangible fixed assets	**44,914**

12. Independent examination fees

	Year to 31 Mar 25 £
Fees payable to the independent examiner for:	
Independent examination of the accounts	**3,000**

13. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Mar 25 £
Wages and salaries	**26,248**

The average head count of employees during the year was 2.

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,965,000	17,538	6,500	**1,989,038**
Additions	99,119	13,954	–	**113,073**
Disposals	–	–	(6,500)	**(6,500)**
At 31 March 2025	2,064,119	31,492	–	**2,095,611**
Depreciation				
At 1 April 2024	872,025	2,631	6,500	**881,156**
Charge for the year	40,896	4,018	–	**44,914**
Disposals	–	–	(6,500)	**(6,500)**
At 31 March 2025	912,921	6,649	–	**919,570**
Carrying amount				
At 31 March 2025	1,151,198	24,843	–	**1,176,041**

16. Stocks

	2025 £
Raw materials	**11,581**

17. Debtors

	2025
	£
Prepayments and accrued income	**28,085**
Other debtors	**61,125**
	89,210

18. Creditors: amounts falling due within one year

	2025
	£
Accruals and deferred income	**97,154**

19. Government grants

The amounts recognised in the accounts for government grants are as follows:

	2025
	£
Recognised in income from donations and legacies:	
Government grants income	**11,918**

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 20 25
	£	£	£	£
General funds	1,616,482	500,764	(469,016)	**1,648,230**
Designated Revaluation Fund	794,065	–	–	**794,065**
	2,410,547	500,764	(469,016)	**2,442,295**

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 20 25
	£	£	£	£
Bradford Grant	79,560	12,986	(15,967)	**76,579**
Bradford Property Fund	11,623	–	–	**11,623**
	91,183	12,986	(15,967)	**88,202**

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,176,041	–	**1,176,041**
Current Assets	1,363,408	88,202	**1,451,610**
Creditors less than 1 year	(97,154)	–	**(97,154)**
Net assets	2,442,295	88,202	**2,530,497**

22. Non-cash transactions

At the start of the year, the activities of an unincorporated charity with the same name as this CIO were transferred to the CIO. As part of this transfer the non-cash movements of assets and liabilities are reflected in the current cashflow statement.

23. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	–	1,350,819	**1,350,819**

24. Controlling party

The charity is controlled by the trustees. During the year the Trustees received no emoluments or incurred any expenses using Trust funds.

Accounts

CHARITY REGISTRATION NUMBER: 1202635

Hindu Swayamsevak Sangh (UK)

Unaudited Accounts

31 March 2024

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN

Hindu Swayamsevak Sangh (UK)

Accounts

Period from 5 April 2023 to 31 March 2024

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Hindu Swayamsevak Sangh (UK)

Trustees' Annual Report

Period from 5 April 2023 to 31 March 2024

The trustees present their report and the unaudited accounts of the charity for the period ended 31 March 2024.

Reference and administrative details

Registered charity name	Hindu Swayamsevak Sangh (UK)	
Charity registration number	1202635	
Principal office	110 High Street Edgware HA8 7HF	
The trustees	Dhirajlal D Shah	(Appointed 5 April 2023)
	Dhirajlal Shah	(Appointed 5 April 2023)
	Madhvi Haria	(Appointed 5 April 2023)
	Vidula M Ambekar	(Appointed 5 April 2023)
	Amratlal Chandegra	(Appointed 5 April 2023)
	Raveendra S Surange	(Appointed 5 April 2023)
	Dr. Yogish Joshi	(Appointed 5 April 2023)
Accountants	Malde & Co Chartered Certified Accountants 99 Kenton Road Kenton Harrow Middlesex HA3 0AN	

Structure, governance and management

The Charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the 5 April 2023. The CIO registered with the Charity Commission on the same day.

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Objectives
The objectives of the charity are to promote, preserve, practice and protect the Hindu Dharma, its principles and ideals and Hindu Culture and Heritage for the benefit of its adherents and public, through education, activities and events.

Risk management
The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

Objectives and activities

The CIO was dormant during this period.

Hindu Swayamsevak Sangh (UK)

Trustees' Annual Report *(continued)*

Period from 5 April 2023 to 31 March 2024

Achievements and performance

The CIO was dormant during this period.

Financial review

No transaction took place during this period.

Plans for future periods

Hindu Swayamsevak Sangh (UK) (Charity no 1202635) will take over the activities of the unincorporated charity, Hindu Swayamsevak Sangh (UK) (Charity no 267309) from 1 April 2024.

The trustees' annual report was approved on 30 November 2024 and signed on behalf of the board of trustees by:

Dhirajlal D Shah
Sanghchalak (President)

Hindu Swayamsevak Sangh (UK)

Statement of Financial Activities

Period from 5 April 2023 to 31 March 2024

	Note	Period from 5 Apr 23 to 31 Mar 24 Total funds £
Total income		–
Total expenditure		–
Net income		–
Reconciliation of funds		
Total funds brought forward		–
Total funds carried forward		–

The notes on pages 5 to 7 form part of these accounts.

Hindu Swayamsevak Sangh (UK)

Statement of Financial Position

31 March 2024

	Note	£	31 Mar 24 £

These accounts were approved by the board of trustees and authorised for issue on 30 Nov 24, and are signed on behalf of the board by:

Dhirajlal Shah
Saha Karyawaha
(Joint Assis. Secretary)

Rahul Deolia
Nidhi Pramukh
(National Tresurer)

The notes on pages 5 to 7 form part of these accounts.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 110 High Street, Edgware, HA8 7HF.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared in accordance with the receipts and payments basis in accordance with the Charity Commission guidance.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Staff costs and emoluments

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

5. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

6. Controlling party

The charity is controlled by the trustees. During the year the Trustees received no emoluments or incurred any expenses using Trust funds.