

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

	Page
Trustees' annual report	1
Statement of financial activities	3
Statement of financial position	4
Notes to the accounts	5

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 Dhirajlal Shah Madhvi Haria Vidula M Ambekar Amratlal Chandegra Raveendra S Surange Dr. Yogish Joshi	(Appointed 5 April 2023) (Appointed 5 April 2023) (Appointed 5 April 2023) (Appointed 5 April 2023) (Appointed 5 April 2023) (Appointed 5 April 2023) (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 £
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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.

Hindu Swayamsevak Sangh (UK)

Notes to the Accounts

Period from 5 April 2023 to 31 March 2024

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.

Hindu Swayamsevak Sangh (UK)

Notes to the Accounts *(continued)*

Period from 5 April 2023 to 31 March 2024

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.

Hindu Swayamsevak Sangh (UK)

Notes to the Accounts *(continued)*

Period from 5 April 2023 to 31 March 2024

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.