

Trustees' Annual Report

Rugby Shiva Temple and Community Centre (CIO)

For the period 28 August 2024 to 31 March 2025

This Trustees' Annual Report (TAR) is prepared to accompany the financial statements for the period 28 August 2024 to 31 March 2025, and provides a fair, balanced and understandable review of the Charity's purposes, activities, achievements, financial performance and financial position, together with the Trustees' strategy to develop a Shiva Temple and Community Centre in Rugby with a target project budget of £1.1 million.

1. Reference and administrative details

Charity name: Rugby Shiva Temple and Community Centre

Registered charity number: 1209790

Legal form: Charitable Incorporated Organisation (CIO)

Governing document: CIO Association Constitution (with Statement of Faith)

Area of operation: Rugby and surrounding areas, Warwickshire (England)

Principal address: 111 Norton Leys, Rugby, CV22 5RS

Website: rugbyshivatemple.org.uk (launched 26 February 2025)

Trustees during the period:

- Kulasekar Godavathi Krishnama
- Pavan Narasimha Kumar Ayyalasomayajula
- Prasanna Velayutham
- Dr Suresh Gandhi Gurijala
- Mahadev Sharma Ganti

Independent Examiner: Sanjeev Garg (Accounts and Tax Management Limited / AT M Accountants, 159 Railway Terrace, Rugby, CV21 3HQ)

2. Structure, governance and management

The Charity is governed by its CIO constitution and is managed by the Trustees, who meet regularly to oversee strategy, compliance, safeguarding, delivery planning and financial stewardship. The Charity delivered worship and community activities through hired venues while progressing planning and fundraising for a permanent Shiva Temple and Community Centre.

Volunteer teams established (community-led delivery model)

- 1 **Pooja Services Team** – enables regular pooja activities; supports observance of rituals as per Vedic Agamas; empowers local families to participate in dharmic activities; supports interim mandir arrangements; and plans/procures items required for worship (including vigrahams, peethams and pooja samagri) for short and longer-term needs.
- 2 **PR & Communications Team** – supports communications with community groups, stakeholders and local outreach/media to increase awareness and participation.
- 3 **Site Selection & Land Acquisition Team** – identifies premises/land options; progresses feasibility and suitability checks; explores purchase/lease options; and engages with planning considerations.
- 4 **IT & Technology Team** – develops and maintains the Charity's website and online presence; supports digital updates and donation readiness; and produces communications materials (logos, flyers, slides/presentations and concept visuals).
- 5 **Fundraising Team** – coordinates community fundraising activities and explores appropriate funding routes including grants, crowdfunding, corporate outreach and network engagement.

3. Objectives and public benefit

3.1 The Charity's Objects (Aims and Objectives)

THE OBJECTS OF THE RUGBY SHIVA TEMPLE AND COMMUNITY CENTRE ARE:

1/ **ADVANCING THE HINDU RELIGION FOR THE PUBLIC BENEFIT** in accordance with the Statement of Faith in Rugby and surrounding areas through the holding of religious services and spiritual guidance, religious education, promoting religious harmony, celebrating religious festivals, outreach and pastoral care in the community.

2/ **PROMOTING HINDU CULTURE AND HERITAGE**, in particular but not exclusively through the provision of cultural events and classes (including yoga and meditation) to increase public knowledge, awareness and understanding of Hindu history, culture, values and traditions.

3.2 Public benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning and delivering the Charity's activities. Activities delivered during the period were designed to be open and inclusive, providing opportunities for worship, spiritual guidance, religious education and festivals, alongside community engagement and cultural learning (including yoga and meditation).

4. Achievements and performance during the period

During the period the Charity delivered worship and community activities through hired/temporary venues while progressing planning and fundraising towards a permanent Shiva Temple and Community Centre.

4.1 Regular religious services, spiritual guidance and community worship

Weekly Satsang (Dunchurch Village Hall): A regular weekly satsang was delivered every Monday (6:30pm–8:00pm). The programme included pooja (abhishekam / rudrabhishekam for Bhagavan Shiva), archana, parayana (including Vishnu Sahasranama), chanting (Om Namah Shivaya), devotional singing (divya nama keertana) and aarati. **Average attendance was approximately 25 people per session.**

Karthika Masam – Home-based Rudra Abhishekam (November 2024): A home-based Rudra Abhishekam programme was facilitated during Karthika Masam, delivered by a Vedic purohit accompanied by a volunteer. The programme included Ganapathi Pooja, Laghu Nyasam, Pancha Amruta Snanam, Rudra Abhishekam, Ashtottaram, Aarti/Mantra Pushpam and bhajans. All available slots were fully booked. Registration records captured via an online form are incomplete; however, at least **17 registrations** were recorded in the form responses, with additional bookings arranged outside the form. Donations were paid directly to the Charity's bank account.

Samoochika Sri Satyanarayana Swamy Vratam (24 November 2024): A community-wide Vratam was organised at Indian Samaj Hall, followed by Mahaprasadam. Approximately **250 people attended**, supporting communal worship and fundraising.

Maha Shivaratri (26 February 2025, Indian Samaj Hall): A major festival worship programme was organised including Rudrabhishekam and associated rituals. Approximately **350 people attended**.

4.2 Awareness, outreach and fundraising mobilisation

Weekly awareness and fundraising sessions: Regular community awareness sessions were held weekly on weekends (7:00pm–8:00pm) to explain the project vision, provide updates, mobilise volunteers, answer questions and encourage fundraising support.

Digital engagement – website launch: The Charity launched its website rugbyshivatemple.org.uk on 26 February 2025, providing a central information hub for updates, volunteering and fundraising information.

4.3 Engagement with local stakeholders (councillor and council planning pathway)

The Trustees and volunteers engaged with local Councillors during February and March 2025 to improve awareness of the project, understand process requirements and explore potential premises options. Discussions covered the planning pathway, business case development and next steps. A meeting request with the Planning Department was made and awaited confirmation at period end. The group also noted an upcoming five-year town planning consultation with an eight-week consultation window and planned to review it and consider community engagement accordingly.

4.4 Premises search, feasibility and offers

The Trustees considered multiple property options in and around Rugby including built and partially built premises, barn conversion opportunities and brownfield land options. **Three potential sites** with indicative valuations were reviewed and feasibility considerations were undertaken regarding planning and development for a Shiva Temple and Community Centre. A number of discussions and offers were progressed; however, these did not materialise into a completed acquisition or lease by the period end, and the Trustees continue to pursue a suitable site.

5. Financial review

The financial statements for the period 28 August 2024 to 31 March 2025 are presented separately and have been examined by an Independent Examiner.

Incoming resources: Total income for the period was **£25,562**, primarily from donations and gifts (including donations from organisations).

Resources expended: Total expenditure for the period was **£713**, mainly relating to venue costs and operating expenses.

Net income and funds: Net income for the period was **£24,849**. At 31 March 2025, total funds carried forward were **£24,849** (all unrestricted). Cash at bank and in hand was **£35,015**, with creditors falling due within one year of **£10,166**.

Reserves policy

The Trustees maintain a reserves policy to ensure the Charity can meet short-term commitments (venue hire and delivery costs for worship and community activities) and progress the long-term objective of securing premises. At 31 March 2025, unrestricted funds held were **£24,849**. The Trustees consider these funds to be available as general reserves and intend to apply them towards (i) continuing programme delivery from hired venues, and (ii) early-stage costs associated with premises search, feasibility, professional advice and governance. In the context of the £1.1 million target for a permanent Shiva Temple and Community Centre, the Trustees will continue to build reserves through fundraising and will review the reserves policy annually as the project moves from feasibility to acquisition and delivery.

Principal funding sources

The Charity is funded primarily through public donations and community support, including fundraising linked to events and ongoing awareness/outreach activity.

6. Risk management

The Trustees keep risks under regular review. Key risks include: securing suitable premises and planning permission; affordability and fundraising pace versus timelines; safeguarding, insurance and venue compliance when operating from hired venues; and reputational risk and donor confidence. Mitigations include active stakeholder engagement, phased planning, transparent communications, and strengthening financial controls and policies.

7. Strategy and plans for the future period

7.1 Strategy to build a Shiva Temple and Community Centre (target budget £1.1 million)

The Trustees' strategic priority is to establish a permanent **Shiva Temple and Community Centre** in Rugby, with a **target overall project budget of £1.1 million**, enabling the Charity to deliver its objects at scale (religious services and spiritual guidance; education and festivals; outreach and pastoral care; and promotion of Hindu culture and heritage including yoga and meditation).

- **Phase 1 — Sustain services and strengthen readiness (0–6 months):** Maintain weekly satsang and regular worship using hired venues; continue major festivals and community worship; strengthen policies, processes and compliance (including safeguarding and donation handling).
- **Phase 2 — Select a preferred premises option (3–9 months):** Maintain a shortlist of viable site options and assess consistently (location/access, size, parking, planning constraints, building condition, total cost of ownership, delivery timeline); seek early planning guidance where feasible; progress to a Trustee-approved preferred option supported by a clear business case.
- **Phase 3 — Fundraising scale-up aligned to the £1.1m plan (ongoing):** Pursue a blended funding approach including community fundraising and major events; structured donor tiers and Gift Aid optimisation where eligible; appropriate grants where available; corporate and local business outreach; and digital fundraising through the website and online channels.
- **Phase 4 — Acquire/lease and develop premises (once ready/funded):** Complete acquisition/lease and progress design, permissions, and refurbishment/build as required; apply strong cost controls with staged procurement, Trustee approvals, and milestone-based reporting.

7.2 Service and community plan while premises are secured

Until permanent premises are secured, the Trustees intend to continue delivering weekly satsang and regular worship services; major festivals and community worship programmes; religious education, outreach and community engagement activities; and cultural activities supporting public understanding of Hindu culture and heritage (including yoga and meditation), consistent with the Charity's objects.

8. Safeguarding

The Charity recognises its responsibilities where activities may involve children or vulnerable people. Trustees confirm they have read, understood and follow relevant safeguarding guidance and will continue to strengthen safeguarding arrangements as activities expand.

9. Approval

This report was approved by the Trustees and signed on their behalf.

Signed: A.P.U. Kumar

Name: Pavan Narasimha Kumar Ayyalasomayajula

Position: Trustee / Chair

Date: 23 Jan 2026

**RUGBY SHIVA TEMPLE AND COMMUNITY CENTRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 28 AUGUST 2024 TO 31 MARCH 2025**



Accounts and Tax Management Limited
Chartered Certified Accountants
A T M Accountants
159 Railway Terrace
Rugby
Warwickshire
CV21 3HQ

Rugby Shiva Temple And Community Centre

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Rugby Shiva Temple And Community Centre

Trustees' Report For the Period 28 August 2024 to 31 March 2025

The trustees present their report and the financial statements for the period ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The aims and objectives of the Rugby Shiva Temple and Community Centre :

The main aim of the charity is advancing the Hindu religion for the public benefit in accordance with the Statement of Faith In Rugby and surrounding areas through the holding of religious services and spiritual guidance, religious education, promoting religious harmony, celebrating religious festivals, outreach and pastoral care in the community.

Promoting Hindu culture and heritage, in particular but not exclusively through the provision of cultural events and classes (including yoga and meditation) to increase public knowledge, awareness and understanding of Hindu history, culture, values and traditions.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Pavan Narasimha Kumar Ayyalasomayajula - Trustee (appointed 28/08/2024)

Dr Suresh Gandhi Gurijala - Chair (appointed 28/08/2024)

Mr Kulasekar Godavathi Krishnama - Trustee (appointed 28/08/2024)

Mr Prasanna Velayutham - Trustee (appointed 28/08/2024)

Mr Mahadev Sharma Ganti - Trustee (appointed 28/08/2024)

Charity Number

1209790

Principal Address

111 Norton Leys
Rugby
CV22 5RS

Independent Examiner

Sanjeev Garg
Accounts and Tax Management Limited
Chartered Certified Accountants
A T M Accountants
159 Railway Terrace
Rugby
Warwickshire
CV21 3HQ

Rugby Shiva Temple And Community Centre
Trustees' Report (continued)
For the Period 28 August 2024 to 31 March 2025

The trustees' report was approved by the board of trustees and signed on its behalf by:

Pavan Ayyalasomayaji Suresh Gurijala

Mr Pavan Narasimha Kumar
Ayyalasomayajula
Trustee

Dr Suresh Gandhi Gurijala
Trustee



Mr Kulasekar Godavathi Krishnama
Trustee

Prasanna Velayutham

Mr Prasanna Velayutham
Trustee
23/01/2026

Mahadev Ganti

Mr Mahadev Sharma Ganti
Trustee

Rugby Shiva Temple And Community Centre
Independent Examiner's Report to the Trustees of Rugby Shiva Temple And Community
Centre
For the Period 28 August 2024 to 31 March 2025

I report to the trustees on my examination of the accounts of Rugby Shiva Temple And Community Centre (the Trust) for the period ended 31 March 2025.

Responsibilities and Basis of Report

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

Independent Examiner's Statement

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 Trust 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 contents 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.

Sanjeev Garg
23/01/2026
Accounts and Tax Management Limited
Chartered Certified Accountants
A T M Accountants
159 Railway Terrace
Rugby
Warwickshire
CV21 3HQ

Rugby Shiva Temple And Community Centre
Statement of Financial Activities
For the Period 28 August 2024 to 31 March 2025

		31 March 2025
		Unrestricted funds
	Notes	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	25,562
EXPENDITURE ON:		
Raising funds	4	(713)
Charitable activities:	4	
NET INCOME		24,849
NET MOVEMENT IN FUNDS		24,849
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	9	24,849

The notes on pages 6 to 8 form part of these financial statements.

Rugby Shiva Temple And Community Centre
Statement of Financial Position
As At 31 March 2025

		31 March 2025
		Unrestricted funds
	Notes	£
CURRENT ASSETS		
Cash at bank and in hand		35,015
		<u>35,015</u>
Creditors: Amounts Falling Due Within One Year	7	<u>(10,166)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>24,849</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,849</u>
NET ASSETS		<u>24,849</u>
FUNDS OF THE CHARITY		
Unrestricted Funds		<u>24,849</u>
TOTAL FUNDS	9	<u><u>24,849</u></u>

On behalf of the board

Pavan Ayyalasomayajukduresh Gurijala

Mr Pavan Narasimha Kumar
Ayyalasomayajula

Trustee

Dr Suresh Gandhi Gurijala
Trustee



Mr Kulasekar Godavathi Krishnama
Trustee

Prasanna Velayutham

Mr Prasanna Velayutham
Trustee
23/01/2026

Mahadev Ganti

Mr Mahadev Sharma Ganti
Trustee

The notes on pages 6 to 8 form part of these financial statements.

Rugby Shiva Temple And Community Centre
Notes to the Financial Statements
For the Period 28 August 2024 to 31 March 2025

1. General Information

Rugby Shiva Temple And Community Centre is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1209790. The principal address is 111 Norton Leys, Rugby, CV22 5RS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: 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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.3. Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Running events

Income is included when receivable by the charity, the point at which it becomes certain. Due to the nature of the London Marathon fundraising it can take several months for all related income to be collected.

Donations

These are generally included when received by the charity, since it is virtually impossible to be certain of the income before this point. Gift aid recoverable on donations received is included once this can be quantified with reasonable certainty.

Legacies

These are included once the charity's legal right to the legacy has become clear and once the legacy can be quantified with reasonable accuracy.

Grants from charitable foundations

These are recognised as income when receivable unless specific conditions need to be met, and which suggest the grant should be deferred.

2.4. Resources Expended

Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Expended resources are, as far as is possible, included in the period to which they relate.

All expenditure is accounted for on an accruals basis and the majority is directly attributable to specific activities. Other indirect costs are apportioned to activities in accordance with staff activity and an assessment of where the resources have been applied.

All expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities in accordance with staff activity or an assessment of where the resources have been applied.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

Rugby Shiva Temple And Community Centre
Notes to the Financial Statements (continued)
For the Period 28 August 2024 to 31 March 2025

2.6. Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement bases are as follows:

Financial assets

Debtors in respect of gift aid repayable from the tax authority are measured at amortised cost.

Cash at bank is classified as a basic financial instrument and is measured at face value.

Financial liabilities

Creditors and accruals are financial instruments and are measured at amortised cost. Deferred income is not deemed to be a financial liability as the cash settlement has already taken place and there is an obligation to deliver goods and/or services rather than cash or another financial instrument.

3. Income from Donations and Legacies

	31 March 2025
	Unrestricted funds
	£
Donations and gifts	25,562

4. Analysis of Expenditure

	31 March 2025
	Support costs
	(see note 5)
	£
Raising funds	713

5. Support Costs

	31 March 2025
	Raising funds
	£
Premises expenses	405
General administration	308
	713

6. Average Number of Employees

Average number of employees during the period was: NIL

7. Creditors: Amounts Falling Due Within One Year

	31 March 2025
	£
Other loans	10,166

Rugby Shiva Temple And Community Centre
Notes to the Financial Statements (continued)
For the Period 28 August 2024 to 31 March 2025

8. Loans

An analysis of the maturity of loans is given below:

**31 March
2025**

£

Amounts falling due within one year or on demand:

Other loans

10,166

9. Movement in Funds

	As at 28 August 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	25,562	(713)	24,849
Total funds	-	25,562	(713)	24,849

10. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

During the period the expenses reimbursed to the trustees or paid directly to third parties were as follows:

**31 March
2025**

£

11. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Rugby Shiva Temple And Community Centre
Detailed Statement of Financial Activities
For the Period 28 August 2024 to 31 March 2025

**31 March
2025**

**Total
funds**

£

INCOME AND ENDOWMENTS FROM:

Donations and legacies

Donations and gifts	22,049
Donations from organisations	3,513
	25,562
	25,562

EXPENDITURE ON:

Raising funds

Rent	(405)
Printing, postage and stationery	(180)
Professional fees	(91)
Bank charges	(37)
	(713)
	(713)

NET INCOME

24,849

Rugby Shiva Temple And Community Centre
Independent Examiner's Report to the Trustees of Rugby Shiva Temple And Community Centre
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