

Wales Hanuman

Unaudited Financial Statements

31 October 2025

PK ACCOUNTING SERVICE LTD

Certified Accountants & Tax Advisers
97 Lower Morden Lane,
Morden
SM4 4SW

Wales Hanuman

Financial Statements

Period from 23 January 2025 to 31 October 2025

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Wales Hanuman

Trustees' Annual Report

Period from 23 January 2025 to 31 October 2025

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 October 2025.

Reference and administrative details

Registered charity name	Wales Hanuman
Charity registration number	1211843
Principal office	10 Jersey Street Port Talbot

The trustees

Mrs Gomathy Sukaran	(Appointed 12 January 2026)
Mr JANARDAN GANESHANATHAN	(Appointed 23 January 2025)
Mr NAVANEETHAN KATHIRVELAUTAM	(Appointed 23 January 2025)
Miss PAVITHRAA PARAMASIVARASA	(Appointed 23 January 2025)
Mr RAVINDRA PARAMALINGAM	(Appointed 23 January 2026)
Mr Senthuran Nadarajah	(Appointed 12 January 2026)
Miss Suvithraa Paramasivarasa	(Appointed 23 January 2025)
Mr Subaskaran Sivalingam	(Appointed 12 January 2026)
Mr THANGARAJAH PARAMASIVARASA	(Appointed 23 January 2025)
Mr THANESWARAN THURAIRASA	(Appointed 23 January 2025)
Mrs SUGUNA PARAMASIVARAJA	(Appointed 23 January 2025)

Accountants	PK Accounting Service Ltd Certified Accountants & Tax Advisers 97 Lower Morden Lane, Morden SM4 4SW
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Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each 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.

Wales Hanuman

Trustees' Annual Report *(continued)*

Period from 23 January 2025 to 31 October 2025

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They 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 July 2026 and signed on behalf of the board of trustees by:

Mr THANGARAJAH PARMASIVARASA
Trustee

Wales Hanuman

Independent Examiner's Report to the Trustees of Wales Hanuman

Period from 23 January 2025 to 31 October 2025

I report to the trustees on my examination of the financial statements of Wales Hanuman ('the charity') for the period ended 31 October 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

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 financial statements do not accord with those records; or
3. the financial statements 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.

PK Accounting Services Ltd
Independent Examiner

97 Lower Morden Lane,
Morden
SM4 4SW

15 July 2026

Wales Hanuman

Statement of Financial Activities

Period from 23 January 2025 to 31 October 2025

		Period from 23 Jan 25 to 31 Oct 25 Total funds
	Note	£
Income and endowments		
Donations and legacies	4	45,631
Investment income	5	1
Total income		<u>45,632</u>
Expenditure		
Expenditure on charitable activities	6,7	44,560
Total expenditure		<u>44,560</u>
Net income and net movement in funds		<u>1,072</u>
Reconciliation of funds		
Total funds brought forward		—
Total funds carried forward		<u>—</u>

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 6 to 10 form part of these financial statements.

Wales Hanuman

Statement of Financial Position

31 October 2025

	Note	31 Oct 25 £
Fixed assets		
Tangible fixed assets	10	21,377
Current assets		
Cash at bank and in hand		3,141
Creditors: amounts falling due within one year	11	22,846
Net current liabilities		<u>19,705</u>
Total assets less current liabilities		1,672
Creditors: amounts falling due after more than one year	12	600
Net assets		<u>1,072</u>

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

Mr THANGARAJAH PARMASIVARASA
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Wales Hanuman

Notes to the Financial Statements

Period from 23 January 2025 to 31 October 2025

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 10 Jersey Street, Port Talbot.

2. Statement of compliance

These financial statements 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

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Income tax

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

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.

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Notes to the Financial Statements *(continued)*

Period from 23 January 2025 to 31 October 2025

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.

Wales Hanuman

Notes to the Financial Statements *(continued)*

Period from 23 January 2025 to 31 October 2025

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:

4. Donations and legacies

	Total Funds 2025 £
Donations	
Donations	45,631

5. Investment income

	Total Funds 2025 £
Bank interest received	1

6. Expenditure on charitable activities by fund type

	Total Funds 2025 £
Activity type 1	18,343
Activity type 4	6,000
Activity type 30	76
Support costs	20,141
	<u>44,560</u>

Wales Hanuman

Notes to the Financial Statements *(continued)*

Period from 23 January 2025 to 31 October 2025

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £
Activity type 1	18,343	—	—	18,343
Activity type 4	6,000	—	18,745	24,745
Activity type 6	—	—	1,396	1,396
Activity type 30	—	76	—	76
	<u>24,343</u>	<u>76</u>	<u>20,141</u>	<u>44,560</u>

8. Net income

Net income is stated after charging/(crediting):

	31 Oct 25 £
Depreciation of tangible fixed assets	1,943
Operating lease rentals	<u>1,396</u>

9. Staff costs

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

	Period from 23 Jan 25 to 31 Oct 25 £
Wages and salaries	<u>12,000</u>

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

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

10. Tangible fixed assets

	Equipment £
Cost	
At 23 January 2025	—
Additions	<u>23,320</u>
At 31 October 2025	<u>23,320</u>
Depreciation	
At 23 January 2025	—
Charge for the period	<u>1,943</u>
At 31 October 2025	<u>1,943</u>
Carrying amount	
At 31 October 2025	<u>21,377</u>

Wales Hanuman

Notes to the Financial Statements *(continued)*

Period from 23 January 2025 to 31 October 2025

11. Creditors: amounts falling due within one year

	31 Oct 25
	£
Trade creditors	<u>22,846</u>

12. Creditors: amounts falling due after more than one year

	31 Oct 25
	£
Accruals and deferred income	<u>600</u>

Wales Hanuman

Management Information

Period from 23 January 2025 to 31 October 2025

The following pages do not form part of the financial statements.

Wales Hanuman

Detailed Statement of Financial Activities

Period from 23 January 2025 to 31 October 2025

	Period from 23 Jan 25 to 31 Oct 25 £
Income and endowments	
Donations and legacies	
Donations	45,631
Investment income	
Bank interest received	1
Total income	45,632
Expenditure	
Expenditure on charitable activities	
Purchases	8,890
Wages and salaries	12,000
Operating leases	1,396
Rent	3,500
Rates and water	687
Light and heat	1,043
Repairs and maintenance	919
Insurance	1,582
Other establishment	110
Legal and professional fees	9,500
Telephone	502
Other office costs	88
Amortisation	785
Depreciation	1,943
Interest due to group undertakings	600
Other interest payable and similar charges	76
Sundry	55
DetailedSOFAExpenditureOnCharitableActivitiesType5H	884
	44,560
Total expenditure	44,560
Net income	1,072

Wales Hanuman

Notes to the Detailed Statement of Financial Activities

Period from 23 January 2025 to 31 October 2025

	Period from 23 Jan 25 to 31 Oct 25 £
Expenditure on charitable activities	
Activity type 1	
<i>Activities undertaken directly</i>	
Poojah Items purchases	8,890
Chariot Festival fees	9,453
	<u>18,343</u>
Activity type 4	
<i>Activities undertaken directly</i>	
Wages to Priest	6,000
<i>Support costs</i>	
wages	6,000
Rent	3,500
Rates	687
light & heat	1,043
Repairs & Maintenance	919
Insurance	1,582
Computer	110
Professional fees	47
Telephone	502
Printing & Stationery	88
Subscription	785
Depreciation Of FF & E	1,943
Accountant Fee	600
Sundry	55
Cleaning	884
	<u>18,745</u>
Activity type 6	
<i>Support costs</i>	
Hire of Equipment	1,396
Activity type 30	
<i>Grant funding activities</i>	
Grant charitable activity 30 - other interest payable and similar charges	76
	<u>76</u>
Expenditure on charitable activities	<u><u>44,560</u></u>