

# VISHWA HINDU PARISHAD UK

England & Wales · Charity number 262684

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1972-09-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 43 Cleveland Road  
Ilford  
IG1 1EE

**Phone** 02085535471

**Email** [Info@vhp.org.uk](mailto:Info@vhp.org.uk)

**Website** [VHP.org.uk](http://VHP.org.uk)

## Activities

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**Objects:** 1. TO PROMOTE THE ADVANCEMENT OF THE HINDU RELIGION. 2. TO PROMOTE STUDIES OF AND RESEARCH IN THE FIELD OF HINDU RELIGIOUS PHILOSOPHY AND TO MAKE KNOWN THE RESULT OF SUCH STUDIES AND RESEARCH AND 3. TO RELIEVE POVERTY SICKNESS AND DISTRESS.

**Activities:** Advancement of Hindu Dharma (religion) through education, promoting studies into Hindu Dharma, promotion of harmonious inter-race/inter-community relations, celebration of Hindu festivals, language classes, youth seminars, lecture tours from prominent scholars, co-ordination with other Hindu organisations/faith groups, performance of religious rites, teaching of religious education in schools.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£533,398	£269,735	£4,102,472	1
2024-03-31	£392,135	£245,439	-	-
2023-03-31	£370,218	£238,359	-	-
2022-03-31	£298,260	£325,914	-	-
2021-03-31	£127,084	£102,692	-	-

## Trustees

Name	Role	Appointed
Anilkumar Jeshang Deushi Shah		2024-12-21
Aswinkumar Dajibhai Parag Mistry		2016-02-28
Bharatkumar Makanji Mistry		2024-12-21
Dr NAWAL KANT PRINJA		2016-02-28
Dr TRIBHOVANBHAI JOTANGIA		2016-02-28
Harish Mohanlal Raja		2024-12-21
Poonam Kakkar		2024-12-21
Pratibha Datta		2024-12-21
SURINDER GAUTAMA		

**VISHWA HINDU PARISHAD UK**

England & Wales - Charity number 262684

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# Accounts

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REGISTERED CHARITY NUMBER: 262684

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**  
**FOR**  
**VISHWA HINDU PARISHAD (UK)**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**VISHWA HINDU PARISHAD (UK)**

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**FOR THE YEAR ENDED 31ST MARCH 2025**

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**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives detailed in the governing document are:-

- (a) To promote the advancement of the Hindu Religion.
- (b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research.
- (c) To relieve poverty sickness and distress.

The activities carried out in this year:

Celebration of festivals.

Language classes.

Classes to explain Hindu Dharma (Religion).

Youth Seminars on Hindu values and practices.

Co-ordination with other Hindu organisations and promoting understanding with other faiths through

Interfaith meetings.

Visiting Hindu homes, on invitation, to perform religious rites and worship.

Teaching of religious education in schools through SACREs.

Branches conduct counselling sessions.

Each year the trustees review the activities of the charity in order to ensure that they continue to reflect the objectives set out in the governing document. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance. The Charity is open to and free to all. We provide regular public services, blessings and ceremonies and, at many centres, a place of worship. We provide cultural and educational classes to promote the Hindu religion. Our work imparts social, cultural, moral and traditional values to children, teenagers and adults thereby helping to provide a moral and ethical framework for people to live by and so playing an important part in building a better society. In addition we provide luncheon clubs for the elderly, dance classes and music classes at many centres.

**Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in running the Charity. We make use of more than 150 volunteers regularly nationwide and more give their services at individual organised events. The volunteers are organised through a framework of branches involving working committees at a local level. It is difficult to attribute an economic value to this contribution that the volunteers make of their time but it is crucial to the basic function of the Charity. The executive committee ensures that best value is derived from the efforts of the volunteers.

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The Charity fulfilled its objectives this year by:

(a) To promote the advancement of the Hindu Religion:-

Celebrations of Hindu festivals

Promoting understanding through Interfaith Meetings and as member of IFN -UK.

Visiting Hindu homes on invitation to perform Hindu Rites and worship.

(b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research:-

Teaching of Religious education through SACRE.

Language classes at our centres.

Classes to explain & Teach Hindu Dharma.

(c) To relieve poverty, sickness and distress:-

We have encouraged our branches to conduct counselling sessions and to collect Donations for education Aid.

We are, therefore, happy to report that we have achieved our objectives this year. These activities provide a public benefit.

The primary measure of success or failure of these activities is the level of donations received and funds raised. We are happy with the level of donations received this year. The year 2024/25 has been one of expansion, consolidation, and renewed leadership for the Charity. Despite health-related challenges for some senior members, the Charity has continued to grow its branch network, strengthen its community outreach, enhance religious and chaplaincy infrastructure, and deliver valuable educational and wellbeing programmes.

**Issues outstanding from last year's report:-**

1. The West Midlands branch should begin functioning again.
2. We will continue the work on forming a new charity with the status of a Charitable Incorporated Organisation, (CIO).

**Issues arising this year**

1. The work on reopening the West Midlands Branch continues.

2. On 5th March 2024 a Charitable Incorporated Organization with Charity No:1207321 was formed. The trustees were Dr T Jotangia(President), Surinder Gautama( VP ), Pratibha Dutta(PRO) , Harishbhai Raja (Secretary), Prof. Nawalkant Prinja(Education Director), Narendrabhai Patel(Treasurer), Ashwin Mistry(Ass.Treasurer), Vinoobhai wadher(Cordinator HMN) and Dr Poonam Kakker(Arts & Cultural director). We are in the process of transferring the assets and liabilities of Vishwa Hindu Parishad UK to that charity.

**3. Governance and Trustee Changes**

At the Trustees' Meeting held on 7th November 2024, the following governance updates were formally recorded:

a Dr. Tribhovan Jotangia resigned as President and Shri Harish Raja as General Secretary due to ill health. They have kindly agreed to continue serving as Trustees. Vinodbhai Wadher also resigned as trustee.

b The Board resolved that Shri Surinder Gautama be appointed as the new President of World Council of Hindus UK. (WCH UK).

c Shri Anil Shah was appointed as a Trustee and appointed as General Secretary.

d Later in the year, due to medical reasons, our Treasurer Shri Narendra Patel suffered a stroke and resigned from his responsibilities. Shri Ashwin Mistry, formerly Joint Treasurer, was appointed as the new Treasurer.

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**4. Expansion of Branch Network**

The Charity continued its national growth, successfully launching two new branches:

a Slough - designated as the West London Branch

b Milton Keynes - designated as the South Midlands Branch

Work continues to develop new branches in Leicester, Birmingham, and Dartford. Preparatory activities are ongoing and expected to materialise in the coming months.

**5. Regional Conferences and Member Engagement**

On 23 March 2025, the Ilford Branch hosted a large South Vibhag Shibir, attended by over 100 members.

Representatives reported on:

a General branch-level initiatives and community outreach

b Hindu Mandir Network activities

c Hindu Support Network programmes

**6. Chaplaincy Training and Support to Hindu NHS Network**

The Manchester Branch organised a two-hour Chaplaincy Training session via Zoom, with around 60 participants. Certificates were issued upon successful completion. This training initiative continues to strengthen our community service capacity.

The Charity also supported the launch of the Hindu NHS Network inaugurated at the House of Commons, attended by:

a Health Secretary Rt. Hon. Wes Streeting

b Lord Rami Ranger

**7. Chaplaincy and Religious Infrastructure**

Key milestones achieved in 2024/25 include:

a Appointment of the first Hindu Chaplain at Manchester Airport.

b Opening of a dedicated Hindu Temple at Manchester Royal Infirmary Hospital.

c Employment of two priests under the Religious Worker Visa scheme-one each at Ilford and Bolton branches.

**8. Facilities and Building Improvements**

Major building repair work at the Bolton Mandir was successfully completed this year, ensuring a safe and functional environment for worshippers and visitors.

**9. Festivals and Cultural Activities**

All Charity branches celebrated major Hindu festivals with strong community participation, including:

a Lohri

b Deepawali

c Navratri

d Krishna Janmashtami

e Holi

These celebrations continue to be an important part of the Charity's mission to preserve and promote Hindu culture.

**10. Community Health & Wellbeing Initiatives**

A large Health & Wellbeing Programme was organised at the Ilford Branch on 2nd Feb 2025. Medical professionals from diverse specialities provided information on:

a Diabetes

b Hypertension

c Heart disease

d Cancer awareness

In addition to the educational sessions, the event included on-site health screening, where participants received spot checks and personalized reports covering key health indicators. This initiative enabled individuals to identify potential risks early and take appropriate medical advice. The event was honoured by the presence of the Health Secretary, Rt. Hon. Wes Streeting.

**11. Education and Cultural Development**

Across most branches, the following classes continue to run effectively and attract strong attendance:

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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- a Hindi language classes
- b Gujarati language classes
- c Yoga classes

These programmes play a vital role in cultural preservation and community wellbeing.

#### 12. Interfaith and Civic Engagement

The Charity continues to work closely with the Greater Manchester Faith Leaders Council, contributing to interfaith harmony, community cooperation, and collective social wellbeing.

For the future, the following issues will have to be addressed:-

1. The West Midlands branch should begin functioning again.
2. We will continue the work in transferring assets liabilities and activities from Vishwa Hindu Parishad UK to the new Charitable Incorporated Organisation, (CIO).

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Funds are collected through voluntary donations to finance the Charity's activities and it is this income that funds the work of the charity.

The net incoming resources for the year amounted to £263,664 and this was attributable to general reserves, which now stand at £4,102,472.

With regard to those general reserves, a policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets, (the free reserves), held by the Charity should be between 12 and 18 months of the annual resources expended which equates to £180,000 to £270,000 in general funds. It is felt that, at this level, it would be possible to continue the current activities of the Charity in the event of a significant drop in donations. This would then give sufficient time to consider how the funding would be replaced or the activities changed.

Overall this year, free reserves have increased from £880,745 to £1,128,348 and so are now comfortably in that range. It is planned to utilise these free reserves next year on the continued programme of maintenance of our centres.

The primary funding source is donations from the individuals and families attending our centres. The funds from this source are used to make provision for the activities carried out in order to achieve the objectives of the charity.

The level of donations recovered significantly during the year, and it is hoped that this trend will continue in the coming year.

Overall, the committee is satisfied with these results and we will endeavour to maintain, and improve upon, this level of income into the future.

##### **FUTURE PLANS**

With regard to future strategy, the charity plans to continue the activities outlined above subject to satisfactory funding arrangements, (primarily donations).

In particular, the repayment of the loans will be prioritised where possible.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was established in 1972 after the adoption of a constitution dated 12th August 1972. Further bye laws to be read in conjunction with the constitution on 11th July 2009.

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of trustees is made up of:

1. Three permanent trustees who are appointed by the Board of trustees.
2. The Board of trustees who are elected every three years by the members.
3. The chair persons of the working committees of the centres around the country who are elected every two years by the members of the relevant centre.

There are no persons, external to the charity, which are entitled to appoint trustees.

The Board of trustees are responsible for the general management and control of the charity as well as the day to day running of the charity through the chairpersons of the centres. As such they are regarded as the trustees of the charity under the Charities Act. New Committee members are briefed in their duties by the outgoing Committee members.

The centres are in the following locations around the country

Ilford  
Newham  
Souh Midlands  
Leicester  
Nottingham, (closed in 2024)  
Bolton  
Yorkshire  
Manchester  
South London  
Hertfordshire  
West London, (opened October 2023)

The Board of trustees meets quarterly to consider the proper running of the charity and its activities. In addition, from time to time, short term sub-committees are created and then directed by the Board to deal with specific matters. Those sub-committees report back to the Board which then considers their recommendations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
262684

**Principal address**  
43 Cleveland Road  
Ilford  
IG1 1EE

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**Trustees**

**Permanent trustees**

Mr Surinder Gautam President (appointed from January 2025)

**Elected Board trustees**

Dr Tribhovam Jotangia - (resigned as President January 2025)

Mr Harish Raja - (resigned as General Secretary January 2025)

Mr Narendra Patel - (resigned as Treasurer January 2025)

Mr Ashwin Mistry - Treasurer (appointed January 2025)

Prof Navalkant Prinja - Education Director

Dr Mrs Poonam Kakkhar - Arts & Cultural Director

Mr Vinodbhai Wadher - Education Aid coordinator (resigned November 2024)

Mrs Pratibha Datta (appointed January 2025)

Mr Anilkumar Jeshang Deushi Shah - General Secretary (appointed January 2025)

Mr Bharatkumar Makanji Mistry - Network Coordinator (appointed January 2025)

**Chairpersons of Centres**

Mr Vijay Kheterpal - Ilford (resigned November 2024)

Mr Santosh Subhash Chandra Rathi - Ilford (appointed November 2024)

Mr Harish Bhudia - Newham

Mr Sharad Kumar Patil - South Midlands branch opened October 2023

Mr Shantibhai Patel - Leicester

Mr Ashwin Mistry - Yorkshire

Mr Dr Ravi Kakkar - Manchester

Mr Mukesh Shantilal Patel - Croydon

Mr Makrand Kranjkar - West London

Mr Shashikant Merchant - Bolton

Mrs Dinaben Bhaudia - Hertfordshire

**Auditors**

R Pau & Co Limited

Chartered Certified Accountants

& Statutory Auditors

12-16 Station Street East

Coventry

West Midlands

CV6 5FJ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

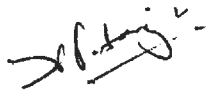
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 13th January 2026 and signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Opinion**

We have audited the financial statements of Vishwa Hindu Parishad (UK) (the 'charity') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

13th January 2026

*Ninh Pam FCCA*  
*R Pau & Co Limited*  
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**VISHWA HINDU PARISHAD (UK)**

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

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	468,988	-	468,988	311,296
<b>Charitable activities</b>	5				
School fees		12,557	-	12,557	17,936
Festival and day centre income		30,808	-	30,808	38,847
Other trading activities	3	5,216	-	5,216	2,882
Investment income	4	15,830	-	15,830	21,174
<b>Total</b>		<u>533,399</u>	<u>-</u>	<u>533,399</u>	<u>392,135</u>
<b>EXPENDITURE ON</b>					
Governance costs		20,010	-	20,010	17,136
<b>Charitable activities</b>	6				
Charitable activities		249,725	-	249,725	228,303
<b>Total</b>		<u>269,735</u>	<u>-</u>	<u>269,735</u>	<u>245,439</u>
<b>NET INCOME</b>		263,664	-	263,664	146,696
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,838,808	-	3,838,808	3,692,112
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,102,472</u>	<u>-</u>	<u>4,102,472</u>	<u>3,838,808</u>

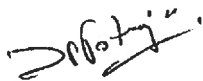
The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**BALANCE SHEET**  
**31ST MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	2,974,124	-	2,974,124	2,958,063
<b>CURRENT ASSETS</b>					
Debtors	12	78,015	-	78,015	24,657
Cash at bank and in hand		1,084,744	-	1,084,744	957,875
		<u>1,162,759</u>	<u>-</u>	<u>1,162,759</u>	<u>982,532</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(34,411)	-	(34,411)	(75,537)
		<u>1,128,348</u>	<u>-</u>	<u>1,128,348</u>	<u>906,995</u>
<b>NET CURRENT ASSETS</b>					
		<u>4,102,472</u>	<u>-</u>	<u>4,102,472</u>	<u>3,865,058</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,102,472</u>	<u>-</u>	<u>4,102,472</u>	<u>3,865,058</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	-	-	-	(26,250)
		<u>4,102,472</u>	<u>-</u>	<u>4,102,472</u>	<u>3,838,808</u>
<b>NET ASSETS</b>					
		<u>4,102,472</u>	<u>-</u>	<u>4,102,472</u>	<u>3,838,808</u>
<b>FUNDS</b>	16				
Unrestricted funds				<u>4,102,472</u>	<u>3,838,808</u>
<b>TOTAL FUNDS</b>				<u>4,102,472</u>	<u>3,838,808</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th January 2026 and were signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	140,081	73,456
Net cash provided by operating activities		<u>140,081</u>	<u>73,456</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(29,042)	(27,230)
Interest received		15,830	21,174
Net cash used in investing activities		<u>(13,212)</u>	<u>(6,056)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		126,869	67,400
		<u>957,875</u>	<u>890,475</u>
Cash and cash equivalents at the end of the reporting period		<u>1,084,744</u>	<u>957,875</u>

The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

---

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	263,664	146,696
<b>Adjustments for:</b>		
Depreciation charges	12,980	9,634
Interest received	(15,830)	(21,174)
(Increase)/decrease in debtors	(53,358)	40,711
Decrease in creditors	(67,375)	(102,411)
<b>Net cash provided by operations</b>	<u>140,081</u>	<u>73,456</u>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	957,875	126,869	1,084,744
	<u>957,875</u>	<u>126,869</u>	<u>1,084,744</u>
<b>Debt</b>			
Debts falling due after 1 year	(26,250)	26,250	-
	<u>(26,250)</u>	<u>26,250</u>	<u>-</u>
<b>Total</b>	<u>931,625</u>	<u>153,119</u>	<u>1,084,744</u>

The notes form part of these financial statements

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

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis and are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from charitable activities includes income earned school fees and festivals and day centres. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings - 20% reducing balance  
Freehold property - 1% on cost

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Concessionary loans**

Concessionary loans include those payable to a third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	397,287	251,274
Gift aid	62,942	43,947
Subscriptions	5,269	5,760
Sundry income	3,490	10,315
	<u>468,988</u>	<u>311,296</u>

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Grants received	2,731	500
Hall hire	2,485	2,382
	<u>5,216</u>	<u>2,882</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

<b>4.</b>	<b>INVESTMENT INCOME</b>	<b>2025</b>	<b>2024</b>
		£	£
	Deposit account interest	<u>15,830</u>	<u>21,174</u>
<b>5.</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2025</b>	<b>2024</b>
		£	£
	School fees	12,557	17,936
	Festival and day centre income	30,808	38,847
		<u>43,365</u>	<u>56,783</u>
<b>6.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>		<b>Direct Costs</b>
			£
	Charitable activities		<u>249,725</u>
<b>7.</b>	<b>SUPPORT COSTS</b>		<b>Governance costs</b>
			£
	Raising donations and legacies		<u>20,010</u>
	Support costs, included in the above, are as follows:		
	<b>Governance costs</b>	<b>2025</b>	<b>2024</b>
		Raising donations and legacies	Total activities
		£	£
	Auditors' remuneration	6,000	6,000
	Professional fees	14,010	11,136
		<u>20,010</u>	<u>17,136</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**8. AUDITORS' REMUNERATION**

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>6,000</u>	<u>6,000</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**10. STAFF COSTS**

	<u>2025</u>	<u>2024</u>
Wages and Salaries	34,845	22,846
	<u>£34,845</u>	<u>£22,846</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Priests	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st April 2024	2,973,156	218,011	3,191,167
Additions	10,462	18,580	29,042
	<u>2,983,618</u>	<u>236,591</u>	<u>3,220,209</u>
At 31st March 2025			
<b>DEPRECIATION</b>			
At 1st April 2024	54,087	179,017	233,104
Charge for year	1,466	11,515	12,981
	<u>55,553</u>	<u>190,532</u>	<u>246,085</u>
At 31st March 2025			
<b>NET BOOK VALUE</b>			
At 31st March 2025	<u>2,928,065</u>	<u>46,059</u>	<u>2,974,124</u>
At 31st March 2024	<u>2,919,069</u>	<u>38,994</u>	<u>2,958,063</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	<u>78,015</u>	<u>24,657</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	2,161	6,006
Accruals	6,000	6,000
Concessionary loans	26,250	63,531
	<u>34,411</u>	<u>75,537</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2025	2024
	£	£
Other loans (see note 15)	-	26,250
	<u>          </u>	<u>          </u>

**15. LOANS**

In 2015 the charity has received a concessionary loan of a principal sum of £530,000 and a further sum of £100,000 in 2016 to fund the purchase of the new property at the Ilford branch. This has been received on an interest free basis and is being repaid on a monthly basis over a period of 10 years from the completion of the property purchase.

**16. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,838,808	263,664	4,102,472
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>3,838,808</u>	<u>263,664</u>	<u>4,102,472</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	533,399	(269,735)	263,664
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>533,399</u>	<u>(269,735)</u>	<u>263,664</u>

**Comparatives for movement in funds**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,692,112	146,696	3,838,808
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>3,692,112</u>	<u>146,696</u>	<u>3,838,808</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	392,135	(245,439)	146,696
<b>TOTAL FUNDS</b>	<u>392,135</u>	<u>(245,439)</u>	<u>146,696</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	3,692,112	410,360	4,102,472
<b>TOTAL FUNDS</b>	<u>3,692,112</u>	<u>410,360</u>	<u>4,102,472</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	925,534	(515,174)	410,360
<b>TOTAL FUNDS</b>	<u>925,534</u>	<u>(515,174)</u>	<u>410,360</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2025.

**VISHWA HINDU PARISHAD (UK)**

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

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	397,287	251,274
Gift aid	62,942	43,947
Subscriptions	5,269	5,760
Sundry income	3,490	10,315
	<u>468,988</u>	<u>311,296</u>
<b>Other trading activities</b>		
Grants received	2,731	500
Hall hire	2,485	2,382
	<u>5,216</u>	<u>2,882</u>
<b>Investment income</b>		
Deposit account interest	15,830	21,174
<b>Charitable activities</b>		
School fees	12,557	17,936
Festival and day centre income	30,808	38,847
	<u>43,365</u>	<u>56,783</u>
<b>Total incoming resources</b>	<b>533,399</b>	<b>392,135</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to Priests and volunteers	34,845	22,846
Rent, rates and water	4,208	4,312
Insurance	8,474	10,306
Light and heat	19,419	16,827
Repairs and renewals	56,013	17,867
Hall hire	3,767	3,844
Telephone	2,282	1,467
Printing, postage and stationery	3,750	1,659
Travelling	1,600	800
Festival and day centre costs	36,710	16,018
Equipment and books	653	965
General expenses	29,174	84,955
Visit of other Swamijis	-	301
School expenses	34,572	34,292
Bank charges	390	683
Depreciation of tangible fixed assets	12,980	9,634
Carried forward	248,837	226,776

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD (UK)**

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

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	2025	2024
	£	£
<b>Charitable activities</b>		
Brought forward	248,837	226,776
Donations	888	1,527
	<u>249,725</u>	<u>228,303</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,000	6,000
Professional fees	14,010	11,136
	<u>20,010</u>	<u>17,136</u>
Total resources expended	<u>269,735</u>	<u>245,439</u>
Net income	<u>263,664</u>	<u>146,696</u>

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD UK**

England & Wales - Charity number 262684

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# Accounts

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REGISTERED CHARITY NUMBER: 262684

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**  
**FOR**  
**VISHWA HINDU PARISHAD (UK)**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**VISHWA HINDU PARISHAD (UK)**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives detailed in the governing document are:-

- (a) To promote the advancement of the Hindu Religion.
- (b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research.
- (c) To relieve poverty sickness and distress.

The activities carried out in this year:

Celebration of festivals.

Language classes.

Classes to explain Hindu Dharma (Religion).

Youth Seminars on Hindu values and practices.

Co-ordination with other Hindu organisations and promoting understanding with other faiths through

Interfaith meetings.

Visiting Hindu homes, on invitation, to perform religious rites and worship.

Teaching of religious education in schools through SACREs.

Branches conduct counselling sessions.

Each year the trustees review the activities of the charity in order to ensure that they continue to reflect the objectives set out in the governing document. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance. The Charity is open to and free to all. We provide regular public services, blessings and ceremonies and, at many centres, a place of worship. We provide cultural and educational classes to promote the Hindu religion. Our work imparts social, cultural, moral and traditional values to children, teenagers and adults thereby helping to provide a moral and ethical framework for people to live by and so playing an important part in building a better society. In addition we provide luncheon clubs for the elderly, dance classes and music classes at many centres.

**Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in running the Charity. We make use of more than 121 volunteers regularly nationwide and more give their services at individual organised events. The volunteers are organised through a framework of branches involving working committees at a local level. It is difficult to attribute an economic value to this contribution that the volunteers make of their time but it is crucial to the basic function of the Charity. The executive committee ensures that best value is derived from the efforts of the volunteers.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Charity fulfilled its objectives this year by:

(a) To promote the advancement of the Hindu Religion:-

Celebrations of Hindu festivals

Promoting understanding through Interfaith Meetings and as member of IFN -UK.

Visiting Hindu homes on invitation to perform Hindu Rites and worship.

(b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research:-

Teaching of Religious education through SACRE.

Language classes at our centres.

Classes to explain & Teach Hindu Dharma.

(c) To relieve poverty, sickness and distress:-

We have encouraged our branches to conduct counselling sessions and to collect Donations for education Aid.

We are, therefore, happy to report that we have achieved our objectives this year. These activities provide a public benefit.

The primary measure of success or failure of these activities is the level of donations received and funds raised. We are happy with the level of donations received this year.

**Issues outstanding from last year's report:-**

1. The West Midlands branch should begin functioning again.
2. We will continue the work on forming a new charity with the status of a Charitable Incorporated Organisation, (CIO).

**Issues arising this year**

1. The work on reopening the West Midlands Branch continues.
2. In october 22 Dr Jotangia was hospitalised and at an emergency BOT meeting in Jan 23 on whatsapp, Surinder Gautama was asked to be acting President.
3. At request of Surinderji BOT meeting was called on 17th March 23 to discuss way forward as there was delay in forming a CIO. The following was agreed.
  - a) As the Court had awarded VHP UK against Awadesh Tewari, Ilford branch requested to remove Mr.Dharshanlal Chodha and Ravi Sharma from VHP Life membership as they had played active role in helping Awadesh Tewari and Avinash Tewari.This was unanimously agreed.
  - b) To make our work effective physical meetings are necessary. To this it was decided to divide our work in three Vibhags ( DIVISIONs) - SOUTH VIBHAG ( Ilford, Newham ,Croydon and Hertfordshire branches ) -Pramukh (Head) will be Surinder Gautama. MIDLANDS VIBHAG- Leicester, Nottingham, Northampton and West Midlands Branches- Pramukh to be Harishbhai Raja. NORTH VIBHAG- Bolton, Manchester and Yorkshire Branches- Pramukh will be Narendrabhai Patel.
  - c) Each Pramukh to hold a three monthly meeting of Vibhag and report to BOT at Zoom meetings after the vibhag meetings.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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- d) To make it effective a pravasi (Visit) is necessary to each Branch and talk to local executive committee.
4. Hindu Mandir Network organised a survey of all Hindus in UK to identify as to Hindu awareness about grooming and conversions.
5. In May 23 Dr T Jotangia was hospitalised again and Surinderji to continue as acting President till the end of year.
6. In March 24 we became Charity Incorporated Organization with Charity No:1207321. The trustees were Dr T Jotangia(President), Surinder Gautama( VP ), Pratibha Dutta(PRO) , Harishbhai Raja (Secretary), Prof. Nawalkant Prinja(Education Director), Narendrabhai Patel(Treasurer), Ashwin Mistry(Ass.Treasurer), Vinoobhai wadher(Coordinator HMN) and Dr Poonam Kakker(Arts & Cultural director).
7. The VHPUK Mandirs celebrated all religious utsavs (festivals) and also held International Yoga Day which was organised by Manchester, Hertfordshire and Yorkshire branch.
8. In February 24 with sponsorship of "PURI FOUNDATION " WHC UK launched ANTYAISHTI ( HINDU FUNERAL RITES ). These will be given out free to all who need this.
9. In March 24 - Vinoobhai Wadher resigned as trustee and it was decided to take on Anil Shah (Croydon) and Bharat Mistry (Slough) as Trustees.
10. Hertfordshire branch celebrated DIWALI in WATFORD TOWN in Nov 23 and celebrated HOLI mar 24 with all the students and Parents at Bushey Academy in presence of MPs and councillors.
11. WORLD HINDU CONFERENCE is being organised in Bangkok and all branches and Mandirs with HMN were urged to register online to attend in November 23.
12. Request from Chhotubhai Mistry & Dharmvir Dhanda to close Northampton & Nottingham Branches respectively as there are no Karyakartas (committed workers) to continue VHP work.

For the future, the following issues will have to be addressed:-

1. The West Midlands branch should begin functioning again.
2. We will continue the work in forming a new charity with the status of a Charitable Incorporated Organisation, (CIO).

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**FINANCIAL REVIEW**

**Reserves policy**

Funds are collected through voluntary donations to finance the Charity's activities and it is this income that funds the work of the charity.

The net incoming resources for the year amounted to £146,696 and this was attributable to general reserves, which now stand at £3,838,808.

With regard to those general reserves, a policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets, (the free reserves), held by the Charity should be between 12 and 18 months of the annual resources expended which equates to £180,000 to £270,000 in general funds. It is felt that, at this level, it would be possible to continue the current activities of the Charity in the event of a significant drop in donations. This would then give sufficient time to consider how the funding would be replaced or the activities changed.

Overall this year, free reserves have increased from £751,645 to £880,745 and so are now comfortably in that range. It is planned to utilise these free reserves next year on the continued programme of maintenance of our centres.

The primary funding source is donations from the individuals and families attending our centres. The funds from this source are used to make provision for the activities carried out in order to achieve the objectives of the charity.

The level of donations recovered significantly during the year, and it is hoped that this trend will continue in the coming year.

Overall, the committee is satisfied with these results and we will endeavour to maintain, and improve upon, this level of income into the future.

**FUTURE PLANS**

With regard to future strategy, the charity plans to continue the activities outlined above subject to satisfactory funding arrangements, (primarily donations).

In particular, the repayment of the loans will be prioritised where possible.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was established in 1972 after the adoption of a constitution dated 12th August 1972. Further bye laws to be read in conjunction with the constitution on 11th July 2009.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of trustees is made up of:

1. Three permanent trustees who are appointed by the Board of trustees.
2. The Board of trustees who are elected every three years by the members.
3. The chair persons of the working committees of the centres around the country who are elected every two years by the members of the relevant centre.

There are no persons, external to the charity, which are entitled to appoint trustees.

The Board of trustees are responsible for the general management and control of the charity as well as the day to day running of the charity through the chairpersons of the centres. As such they are regarded as the trustees of the charity under the Charities Act. New Committee members are briefed in their duties by the outgoing Committee members.

The centres are in the following locations around the country

Iford  
Newham  
Northampton  
Leicester  
Nottingham  
Bolton  
Yorkshire  
Manchester  
South London  
Hertfordshire

The Board of trustees meets quarterly to consider the proper running of the charity and its activities. In addition, from time to time, short term sub-committees are created and then directed by the Board to deal with specific matters. Those sub-committees report back to the Board which then considers their recommendations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

262684

**Principal address**

PO Box 10493  
Leicester  
LE5 9HP

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**Trustees**

**Permanent trustees**

Mr Surinder Gautam President (appointed from January 2025)

**Elected Board trustees**

Dr Tribhovam Jotangia - (resigned as President January 2025)  
Mr Harish Raja - (resigned as General Secretary January 2025)  
Mr Narendra Patel - (resigned as Treasurer January 2025)  
Mr Ashwin Mistry - Treasurer (appointed January 2025)  
Prof Navalkant Prinja - Education Director  
Dr Mrs Poonam Kakkhar - Arts & Cultural Director  
Mr Vinodbhai Wadher - Education Aid coordinator  
Mrs Pratibha Datta (appointed January 2025)  
Mr Anilkumar Jeshang Deushi Shah - General Secretary (appointed January 2025)  
Mr Bharatkumar Makanji Mistry - Network Coordinator (appointed January 2025)

**Chairpersons of Centres**

Mr Vijay Kheterpal - Ilford  
Mr Harish Bhudia - Newham  
Mr Chhotubhai Mistry - Northampton  
Mr Shantibhai Patel - Leicester  
Mr Dharamveer Dhandha - Nottingham  
Mr Ashwin Mistry - Yorkshire  
Mr Ravi Kakkar - Manchester (appointed April 2023)  
Dr Shashi Vaidya - Manchester (resigned April 2023)  
Mr Ushi Nagar - South London  
Mr Shashikant Merchant - Bolton  
Mrs Dinaben Bhaudia - Hertfordshire

**Auditors**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 3rd February 2025 and signed on its behalf by:



Mr S M Gautama - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Opinion**

We have audited the financial statements of Vishwa Hindu Parishad (UK) (the 'charity') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

3rd February 2025

*Nineth Pan Feet*  
*R Pau & Co Limited*  
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**VISHWA HINDU PARISHAD (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	311,296	-	311,296	307,536
<b>Charitable activities</b>					
School fees	5	17,936	-	17,936	15,246
Festival and day centre income		38,847	-	38,847	33,070
Other trading activities	3	2,882	-	2,882	12,405
Investment income	4	21,174	-	21,174	1,961
<b>Total</b>		<u>392,135</u>	<u>-</u>	<u>392,135</u>	<u>370,218</u>
<b>EXPENDITURE ON</b>					
Governance costs		17,136	-	17,136	75,747
<b>Charitable activities</b>					
Charitable activities	6	228,303	-	228,303	162,612
<b>Total</b>		<u>245,439</u>	<u>-</u>	<u>245,439</u>	<u>238,359</u>
<b>NET INCOME</b>		146,696	-	146,696	131,859
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,692,112	-	3,692,112	3,560,253
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,838,808</u></u>	<u><u>-</u></u>	<u><u>3,838,808</u></u>	<u><u>3,692,112</u></u>


The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**BALANCE SHEET  
31ST MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	2,958,063	-	2,958,063	2,940,467
<b>CURRENT ASSETS</b>					
Debtors	12	24,657	-	24,657	65,368
Cash at bank and in hand		957,875	-	957,875	890,475
		<u>982,532</u>	<u>-</u>	<u>982,532</u>	<u>955,843</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(75,537)	-	(75,537)	(114,948)
		<u>906,995</u>	<u>-</u>	<u>906,995</u>	<u>840,895</u>
<b>NET CURRENT ASSETS</b>					
		<u>906,995</u>	<u>-</u>	<u>906,995</u>	<u>840,895</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,865,058</u>	<u>-</u>	<u>3,865,058</u>	<u>3,781,362</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(26,250)	-	(26,250)	(89,250)
		<u>3,838,808</u>	<u>-</u>	<u>3,838,808</u>	<u>3,692,112</u>
<b>NET ASSETS</b>		<u>3,838,808</u>	<u>-</u>	<u>3,838,808</u>	<u>3,692,112</u>
<b>FUNDS</b>	16				
Unrestricted funds				<u>3,838,808</u>	<u>3,692,112</u>
<b>TOTAL FUNDS</b>				<u>3,838,808</u>	<u>3,692,112</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd February 2025 and were signed on its behalf by:

  
Mr S M Gautama - Trustee

The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis and are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from charitable activities includes income earned school fees and festivals and day centres. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings - 20% reducing balance  
Freehold property - 1% on cost

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Concessionary loans**

Concessionary loans include those payable to a third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	251,274	262,979
Gift aid	43,947	46,451
Subscriptions	5,760	(2,342)
Sundry income	10,315	448
	<u>311,296</u>	<u>307,536</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Grants received	500	5,300
Hall hire	2,382	7,105
	<u>2,882</u>	<u>12,405</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>4.</b>	<b>INVESTMENT INCOME</b>	2024	2023
		£	£
	Deposit account interest	21,174	1,961
		<u>21,174</u>	<u>1,961</u>
<b>5.</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	2024	2023
		£	£
	School fees	17,936	15,246
	Festival and day centre income	38,847	33,070
		<u>56,783</u>	<u>48,316</u>
<b>6.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>		Direct Costs
			£
	Charitable activities		228,303
			<u>228,303</u>
<b>7.</b>	<b>SUPPORT COSTS</b>		Governance costs
			£
	Raising donations and legacies		17,136
			<u>17,136</u>
	Support costs, included in the above, are as follows:		
	<b>Governance costs</b>	2024	2023
		Raising donations and legacies	Total activities
		£	£
	Auditors' remuneration	6,000	6,000
	Professional fees	11,136	69,747
		<u>17,136</u>	<u>75,747</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**8. AUDITORS' REMUNERATION**

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>6,000</u>	<u>6,000</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**10. STAFF COSTS**

	<u>2024</u>	<u>2023</u>
Wages and Salaries	22,846	19,092
	<u>£22,846</u>	<u>£19,092</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Priests	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st April 2023	2,973,156	190,781	3,163,937
Additions	-	27,230	27,230
At 31st March 2024	<u>2,973,156</u>	<u>218,011</u>	<u>3,191,167</u>
<b>DEPRECIATION</b>			
At 1st April 2023	52,080	171,390	223,470
Charge for year	2,007	7,627	9,634
At 31st March 2024	<u>54,087</u>	<u>179,017</u>	<u>233,104</u>
<b>NET BOOK VALUE</b>			
At 31st March 2024	<u>2,919,069</u>	<u>38,994</u>	<u>2,958,063</u>
At 31st March 2023	<u>2,921,076</u>	<u>19,391</u>	<u>2,940,467</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	<u>24,657</u>	<u>65,368</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	6,006	45,417
Accruals	6,000	6,000
Concessionary loans	63,531	63,531
	<u>75,537</u>	<u>114,948</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024**

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2024	2023
	£	£
Other loans (see note 15)	26,250	89,250
	<u>26,250</u>	<u>89,250</u>

**15. LOANS**

In 2015 the charity has received a concessionary loan of a principal sum of £530,000 and a further sum of £100,000 in 2016 to fund the purchase of the new property at the Ilford branch. This has been received on an interest free basis and is being repaid on a monthly basis over a period of 10 years from the completion of the property purchase.

**16. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,692,112	146,696	3,838,808
	<u>3,692,112</u>	<u>146,696</u>	<u>3,838,808</u>
<b>TOTAL FUNDS</b>	<u>3,692,112</u>	<u>146,696</u>	<u>3,838,808</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	392,135	(245,439)	146,696
	<u>392,135</u>	<u>(245,439)</u>	<u>146,696</u>
<b>TOTAL FUNDS</b>	<u>392,135</u>	<u>(245,439)</u>	<u>146,696</u>

**Comparatives for movement in funds**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,560,253	131,859	3,692,112
	<u>3,560,253</u>	<u>131,859</u>	<u>3,692,112</u>
<b>TOTAL FUNDS</b>	<u>3,560,253</u>	<u>131,859</u>	<u>3,692,112</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	370,218	(238,359)	131,859
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>370,218</u>	<u>(238,359)</u>	<u>131,859</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	3,560,253	278,555	3,838,808
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>3,560,253</u>	<u>278,555</u>	<u>3,838,808</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	762,353	(483,798)	278,555
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>762,353</u>	<u>(483,798)</u>	<u>278,555</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	251,274	262,979
Gift aid	43,947	46,451
Subscriptions	5,760	(2,342)
Sundry income	10,315	448
	<hr/>	<hr/>
	311,296	307,536
<b>Other trading activities</b>		
Grants received	500	5,300
Hall hire	2,382	7,105
	<hr/>	<hr/>
	2,882	12,405
<b>Investment income</b>		
Deposit account interest	21,174	1,961
<b>Charitable activities</b>		
School fees	17,936	15,246
Festival and day centre income	38,847	33,070
	<hr/>	<hr/>
	56,783	48,316
	<hr/>	<hr/>
<b>Total incoming resources</b>	392,135	370,218
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to Priests and volunteers	22,846	19,092
Rent, rates and water	4,312	3,352
Insurance	10,306	7,737
Light and heat	16,827	15,373
Repairs and renewals	17,867	18,905
Hall hire	3,844	3,285
Telephone	1,467	1,896
Printing, postage and stationery	1,659	3,122
Travelling	800	800
Festival and day centre costs	16,018	15,447
Equipment and books	965	250
General expenses	84,955	29,290
Visit of other Swamijis	301	1,502
School expenses	34,292	33,939
Bank charges	683	454
Depreciation of tangible fixed assets	9,634	5,784
Carried forward	226,776	160,228

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

---

	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	226,776	160,228
Donations	1,527	2,384
	<u>228,303</u>	<u>162,612</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,000	6,000
Professional fees	11,136	69,747
	<u>17,136</u>	<u>75,747</u>
Total resources expended	<u>245,439</u>	<u>238,359</u>
Net income	<u>146,696</u>	<u>131,859</u>

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD UK**

England & Wales - Charity number 262684

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOR**  
**VISHWA HINDU PARISHAD (UK)**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**VISHWA HINDU PARISHAD (UK)**

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**FOR THE YEAR ENDED 31ST MARCH 2023**

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**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives detailed in the governing document are:-

- (a) To promote the advancement of the Hindu Religion.
- (b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research.
- (c) To relieve poverty sickness and distress.

The activities carried out in this year:

Celebration of festivals.

Language classes.

Classes to explain Hindu Dharma (Religion).

Youth Seminars on Hindu values and practices.

Co-ordination with other Hindu organisations and promoting understanding with other faiths through Interfaith meetings.

Visiting Hindu homes, on invitation, to perform religious rites and worship.

Teaching of religious education in schools through SACREs.

Branches conduct counselling sessions.

Each year the trustees review the activities of the charity in order to ensure that they continue to reflect the objectives set out in the governing document. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance. The Charity is open to and free to all. We provide regular public services, blessings and ceremonies and, at many centres, a place of worship. We provide cultural and educational classes to promote the Hindu religion. Our work imparts social, cultural, moral and traditional values to children, teenagers and adults thereby helping to provide a moral and ethical framework for people to live by and so playing an important part in building a better society. In addition we provide luncheon clubs for the elderly, dance classes and music classes at many centres.

**Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in running the Charity. We make use of more than 121 volunteers regularly nationwide and more give their services at individual organised events. The volunteers are organised through a framework of branches involving working committees at a local level. It is difficult to attribute an economic value to this contribution that the volunteers make of their time but it is crucial to the basic function of the Charity. The executive committee ensures that best value is derived from the efforts of the volunteers.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Charity fulfilled its objectives this year by:

(a) To promote the advancement of the Hindu Religion:-

Celebrations of Hindu festivals

Promoting understanding through Interfaith Meetings and as member of IFN -UK.

Visiting Hindu homes on invitation to perform Hindu Rites and worship.

(b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research:-

Teaching of Religious education through SACRE.

Language classes at our centres.

Classes to explain & Teach Hindu Dharma.

(c) To relieve poverty, sickness and distress:-

We have encouraged our branches to conduct counselling sessions and to collect Donations for education Aid.

We are, therefore, happy to report that we have achieved our objectives this year. These activities provide a public benefit.

The primary measure of success or failure of these activities is the level of donations received and funds raised. We are happy with the level of donations received this year.

Issues outstanding from last year's report:-

1. The West Midlands branch should begin functioning again.
2. We will continue the work in changing the status of the charity to that of a Charitable Incorporated Organisation, (CIO).

Issues arising this year

1. The work on reopening the West Midlands Branch continues.
2. Our application to become a CIO was paused in October 2022 by the Charity Commission due to the disturbances in Leicester in September and October 2022 between Hindus and Muslims. VHP U.K. was asked to clarify our connection with Sadhvi Ritambhari, (A saint from India who was going to deliver discourses at VHP TEMPLE Ilford and other Temples in U.K). The Charity Commission was comfortable with our response and indicated that this would not affect our application to become a CIO. The application continues to be processed.
3. Face to Face meetings are now more possible now that Covid restrictions have been lifted but, in this year, most meetings were held on zoom because of the resignations and changes in the trustees. In particular, Dr Jotangia became ill in September 2022 and so Surinder Gautama was appointed acting President until further notice.
4. New elections have been postponed in line with the CIO application. In the meantime ad hoc committees have been used in line with the CIO application.
5. The active branches ie Ilford, Hertfordshire, South London, Bolton, Manchester, Leicester, Northampton and Yorkshire branches continued their routine work and the students learning Vernacular, Hinduism etc had achieved good grades at GCSE level.

For the future, the following issues will have to be addressed:-

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

1. The West Midlands branch should begin functioning again.
2. We will continue the work in changing the status of the charity to that of a Charitable Incorporated Organisation, (CIO).

**FINANCIAL REVIEW**

**Reserves policy**

Funds are collected through voluntary donations to finance the Charity's activities and it is this income that funds the work of the charity.

The net incoming resources for the year amounted to £131,859 and this was attributable to general reserves, which now stand at £3,692,112.

With regard to those general reserves, a policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets, (the free reserves), held by the Charity should be between 12 and 18 months of the annual resources expended which equates to £180,000 to £270,000 in general funds. It is felt that, at this level, it would be possible to continue the current activities of the Charity in the event of a significant drop in donations. This would then give sufficient time to consider how the funding would be replaced or the activities changed.

Overall this year, free reserves have increased from £614,838 to £751,645 and so are now comfortably in that range. It is planned to utilise these free reserves next year on the continued programme of maintenance of our centres.

The primary funding source is donations from the individuals and families attending our centres. The funds from this source are used to make provision for the activities carried out in order to achieve the objectives of the charity.

The level of donations recovered significantly during the year, and it is hoped that this trend will continue in the coming year.

Overall, the committee is satisfied with these results and we will endeavour to maintain, and improve upon, this level of income into the future.

**FUTURE PLANS**

With regard to future strategy, the charity plans to continue the activities outlined above subject to satisfactory funding arrangements, (primarily donations).

In particular, the repayment of the loans will be prioritised where possible.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was established in 1972 after the adoption of a constitution dated 12th August 1972. Further bye laws to be read in conjunction with the constitution on 11th July 2009.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of trustees is made up of:

1. Three permanent trustees who are appointed by the Board of trustees.
2. The Board of trustees who are elected every three years by the members.
3. The chair persons of the working committees of the centres around the country who are elected every two years by the members of the relevant centre.

There are no persons, external to the charity, which are entitled to appoint trustees.

The Board of trustees are responsible for the general management and control of the charity as well as the day to day running of the charity through the chairpersons of the centres. As such they are regarded as the trustees of the charity under the Charities Act. New Committee members are briefed in their duties by the outgoing Committee members.

The centres are in the following locations around the country

Ilford  
Newham  
Northampton  
Leicester  
Nottingham  
Bolton  
Yorkshire  
Manchester  
South London  
Hertfordshire

The Board of trustees meets quarterly to consider the proper running of the charity and its activities. In addition, from time to time, short term sub-committees are created and then directed by the Board to deal with specific matters. Those sub-committees report back to the Board which then considers their recommendations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

262684

**Principal address**

PO Box 10493  
Leicester  
LE5 9HP

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**Trustees**

**Permanent trustees**

Mr Hasmuk Shah (resigned October 2022)  
Mr Kishorebhai Ruparelia (resigned July 2022)  
Mr Surinder Gautam (Acting President from January 2023)

**Elected Board trustees**

Dr Tribhovam Jotangia - President  
Mrs Vinaya Sharma - (resigned February 2023)  
Mr Harish Raja - General. Secretary from September 2022  
Mr Narendra Patel - Treasurer  
Mr Ashwin Mistry - Asst Treasurer  
Prof Navalkant Prinja - Education Director  
Dr Mrs Poonam Kakkhar - Arts & Cultural Director  
Mr Vinodbhai Wadher - Education Aid coordinator

**Chairpersons of Centres**

Mr Vijay Kheterpal - Ilford  
Mr Harish Bhudia - Newham  
Mr Chhotubhai Mistry - Northampton  
Mr Shantibhai Patel - Leicester  
Mr Dharamveer Dhandha - Nottingham  
Mr Ashwin Mistry - Yorkshire  
Dr Shashi Vaidya - Manchester  
Mr Ushi Nagar - South London  
Mr Shashikant Merchant - Bolton  
Mrs Dinaben Bhaudia - Hertfordshire

**Auditors**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 14th February 2024 and signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
VISHWA HINDU PARISHAD (UK)**

---

**Opinion**

We have audited the financial statements of Vishwa Hindu Parishad (UK) (the 'charity') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

---

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

14th February 2024

*Nimha Pam FRCV  
R Pau & Co Limited*

**VISHWA HINDU PARISHAD (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	307,536	-	307,536	256,617
<b>Charitable activities</b>					
School fees	5	15,246	-	15,246	11,058
Festival and day centre income		33,070	-	33,070	17,870
Other trading activities	3	12,405	-	12,405	11,550
Investment income	4	1,961	-	1,961	1,165
<b>Total</b>		<u>370,218</u>	<u>-</u>	<u>370,218</u>	<u>298,260</u>
<b>EXPENDITURE ON</b>					
Governance costs		75,747	-	75,747	65,872
<b>Charitable activities</b>					
Charitable activities	6	162,612	-	162,612	260,042
<b>Total</b>		<u>238,359</u>	<u>-</u>	<u>238,359</u>	<u>325,914</u>
<b>NET INCOME/(EXPENDITURE)</b>		131,859	-	131,859	(27,654)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,560,253	-	3,560,253	3,587,907
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,692,112</u></u>	<u><u>-</u></u>	<u><u>3,692,112</u></u>	<u><u>3,560,253</u></u>


The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**BALANCE SHEET**  
**31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	2,940,467	-	2,940,467	2,945,415
<b>CURRENT ASSETS</b>					
Debtors	12	65,368	-	65,368	85,774
Cash at bank and in hand		890,475	-	890,475	788,372
		<u>955,843</u>	<u>-</u>	<u>955,843</u>	<u>874,146</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(114,948)	-	(114,948)	(107,058)
<b>NET CURRENT ASSETS</b>		<u>840,895</u>	<u>-</u>	<u>840,895</u>	<u>767,088</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,781,362</u>	<u>-</u>	<u>3,781,362</u>	<u>3,712,503</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(89,250)	-	(89,250)	(152,250)
<b>NET ASSETS</b>		<u>3,692,112</u>	<u>-</u>	<u>3,692,112</u>	<u>3,560,253</u>
<b>FUNDS</b>	16				
Unrestricted funds				<u>3,692,112</u>	<u>3,560,253</u>
<b>TOTAL FUNDS</b>				<u>3,692,112</u>	<u>3,560,253</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th February 2024 and were signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis and are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from charitable activities includes income earned school fees and festivals and day centres. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

VISHWA HINDU PARISHAD (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

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**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings - 20% reducing balance  
Freehold property - 1% on cost

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Concessionary loans**

Concessionary loans include those payable to a third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	262,979	197,559
Gift aid	46,451	55,784
Subscriptions	(2,342)	3,064
Sundry income	448	210
	<u>307,536</u>	<u>256,617</u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Grants received	5,300	10,000
Hall hire	7,105	1,550
	<u>12,405</u>	<u>11,550</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>4.</b>	<b>INVESTMENT INCOME</b>	2023	2022
		£	£
	Deposit account interest	<u>1,961</u>	<u>1,165</u>
<b>5.</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	2023	2022
		£	£
	School fees	15,246	11,058
	Festival and day centre income	33,070	17,870
		<u>48,316</u>	<u>28,928</u>
<b>6.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>		Direct Costs
			£
	Charitable activities		<u>162,612</u>
<b>7.</b>	<b>SUPPORT COSTS</b>		Governance costs
			£
	Raising donations and legacies		<u>75,747</u>
	Support costs, included in the above, are as follows:		
	<b>Governance costs</b>	2023	2022
		Raising donations and legacies	Total activities
		£	£
	Auditors' remuneration	6,000	6,000
	Professional fees	<u>69,747</u>	<u>59,872</u>
		<u>75,747</u>	<u>65,872</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**8. AUDITORS' REMUNERATION**

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>6,000</u>	<u>6,000</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**10. STAFF COSTS**

	<u>2023</u>	<u>2022</u>
Wages and Salaries	19,092	9,671
	<u>£19,092</u>	<u>£9,671</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Priests	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2022	2,973,156	189,945	1,300	3,164,401
Additions	-	836	-	836
At 31st March 2023	<u>2,973,156</u>	<u>190,781</u>	<u>1,300</u>	<u>3,165,237</u>
<b>DEPRECIATION</b>				
At 1st April 2022	50,074	167,612	1,300	218,986
Charge for year	2,006	3,778	-	5,784
At 31st March 2023	<u>52,080</u>	<u>171,390</u>	<u>1,300</u>	<u>224,770</u>
<b>NET BOOK VALUE</b>				
At 31st March 2023	<u>2,921,076</u>	<u>19,391</u>	<u>-</u>	<u>2,940,467</u>
At 31st March 2022	<u>2,923,082</u>	<u>22,333</u>	<u>-</u>	<u>2,945,415</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	<u>65,368</u>	<u>85,774</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	45,417	37,527
Accruals	6,000	6,000
Concessionary loans	63,531	63,531
	<u>114,948</u>	<u>107,058</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Other loans (see note 15)	89,250	152,250
	<u>89,250</u>	<u>152,250</u>

**15. LOANS**

In 2015 the charity has received a concessionary loan of a principal sum of £530,000 and a further sum of £100,000 in 2016 to fund the purchase of the new property at the Ilford branch. This has been received on an interest free basis and is being repaid on a monthly basis over a period of 10 years from the completion of the property purchase.

**16. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,560,253	131,859	3,692,112
	<u>3,560,253</u>	<u>131,859</u>	<u>3,692,112</u>
<b>TOTAL FUNDS</b>	<u>3,560,253</u>	<u>131,859</u>	<u>3,692,112</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	370,218	(238,359)	131,859
	<u>370,218</u>	<u>(238,359)</u>	<u>131,859</u>
<b>TOTAL FUNDS</b>	<u>370,218</u>	<u>(238,359)</u>	<u>131,859</u>

**Comparatives for movement in funds**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,587,907	(27,654)	3,560,253
	<u>3,587,907</u>	<u>(27,654)</u>	<u>3,560,253</u>
<b>TOTAL FUNDS</b>	<u>3,587,907</u>	<u>(27,654)</u>	<u>3,560,253</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	298,260	(325,914)	(27,654)
<b>TOTAL FUNDS</b>	<u>298,260</u>	<u>(325,914)</u>	<u>(27,654)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	3,587,907	104,205	3,692,112
<b>TOTAL FUNDS</b>	<u>3,587,907</u>	<u>104,205</u>	<u>3,692,112</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	668,478	(564,273)	104,205
<b>TOTAL FUNDS</b>	<u>668,478</u>	<u>(564,273)</u>	<u>104,205</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	262,979	197,559
Gift aid	46,451	55,784
Subscriptions	(2,342)	3,064
Sundry income	448	210
	<hr/>	<hr/>
	307,536	256,617
<b>Other trading activities</b>		
Grants received	5,300	10,000
Hall hire	7,105	1,550
	<hr/>	<hr/>
	12,405	11,550
<b>Investment income</b>		
Deposit account interest	1,961	1,165
<b>Charitable activities</b>		
School fees	15,246	11,058
Festival and day centre income	33,070	17,870
	<hr/>	<hr/>
	48,316	28,928
	<hr/>	<hr/>
<b>Total incoming resources</b>	370,218	298,260
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to Priests and volunteers	19,092	9,671
Rent, rates and water	3,352	2,706
Insurance	7,737	7,166
Light and heat	15,373	18,020
Repairs and renewals	18,905	150,314
Hall hire	3,285	2,450
Telephone	1,896	1,441
Printing, postage and stationery	3,122	6,042
Travelling	800	-
Festival and day centre costs	15,447	2,934
Equipment and books	250	225
General expenses	29,290	13,907
Visit of other Swamijis	1,502	-
School expenses	33,939	34,077
Bank charges	454	480
Depreciation of tangible fixed assets	5,784	6,422
Carried forward	160,228	255,855

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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	2023	2022
	£	£
<b>Charitable activities</b>		
Brought forward	160,228	255,855
Donations	2,384	4,187
	<u>162,612</u>	<u>260,042</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,000	6,000
Professional fees	69,747	59,872
	<u>75,747</u>	<u>65,872</u>
Total resources expended	<u>238,359</u>	<u>325,914</u>
Net income/(expenditure)	<u>131,859</u>	<u>(27,654)</u>

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD UK**

England & Wales - Charity number 262684

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**FOR**  
**VISHWA HINDU PARISHAD (UK)**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

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**VISHWA HINDU PARISHAD (UK)**

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**FOR THE YEAR ENDED 31ST MARCH 2022**

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**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives detailed in the governing document are:-

- (a) To promote the advancement of the Hindu Religion.
- (b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research.
- (c) To relieve poverty sickness and distress.

The activities carried out in this year:

Celebration of festivals.

Language classes.

Classes to explain Hindu Dharma (Religion).

Youth Seminars on Hindu values and practices.

Co-ordination with other Hindu organisations and promoting understanding with other faiths through Interfaith meetings.

Visiting Hindu homes, on invitation, to perform religious rites and worship.

Teaching of religious education in schools through SACREs.

Branches conduct counselling sessions.

Each year the trustees review the activities of the charity in order to ensure that they continue to reflect the objectives set out in the governing document. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance. The Charity is open to and free to all. We provide regular public services, blessings and ceremonies and, at many centres, a place of worship. We provide cultural and educational classes to promote the Hindu religion. Our work imparts social, cultural, moral and traditional values to children, teenagers and adults thereby helping to provide a moral and ethical framework for people to live by and so playing an important part in building a better society. In addition we provide luncheon clubs for the elderly, dance classes and music classes at many centres.

**Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in running the Charity. We make use of more than 121 volunteers regularly nationwide and more give their services at individual organised events. The volunteers are organised through a framework of branches involving working committees at a local level. It is difficult to attribute an economic value to this contribution that the volunteers make of their time but it is crucial to the basic function of the Charity. The executive committee ensures that best value is derived from the efforts of the volunteers.

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Charity fulfilled its objectives this year by:

(a) To promote the advancement of the Hindu Religion:-

Celebrations of Hindu festivals

Promoting understanding through Interfaith Meetings and as member of IFN -UK.

Visiting Hindu homes on invitation to perform Hindu Rites and worship.

(b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research:-

Teaching of Religious education through SACRE.

Language classes at our centres.

Classes to explain & Teach Hindu Dharma.

(c) To relieve poverty, sickness and distress:-

We have encouraged our branches to conduct counselling sessions and to collect Donations for education Aid.

We are, therefore, happy to report that we have achieved our objectives this year. These activities provide a public benefit.

The primary measure of success or failure of these activities is the level of donations received and funds raised. We are happy with the level of donations received this year.

**Issues outstanding from last year's report:-**

1. The West Midlands branch should begin functioning again.
2. We will continue the work in changing the status of the charity to that of a Charitable Incorporated Organisation, (CIO).
3. As the pandemic eases the Board will be able to meet face to face at physical meetings.
4. The Board will begin to arrange elections for some of the office holders on the Board of Trustees now that their terms of office are coming to an end. These have been delayed during the pandemic because of the inability to have face to face meetings.

**Issues arising this year**

1. The work on reopening the West Midlands Branch continues.
2. As mentioned in our last report we have applied to change our status to CIO with the Charity Commission. To date we have not heard from the Charity Commission. We have had Four Board of Trustees meetings. In the first meeting the trustees adopted the working document for CIO. At the last meeting we decided to hold three educational/informative conferences in UK for all the branch executives to attend and understand the new Constitution and working methods as per CIO status.
3. Face to Face meetings became possible with the lifting of Covid restrictions
4. New elections have been postponed in line with the CIO application. In the meantime ad hoc committees have been used in line with the CIO application.

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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5. One Priest has taken Legal action against the trustees of Ilford Branch and VHP UK for unfair dismissal of employment. Most of our time has gone into preparing for tribunal, then Court. This has taken so many Zoom meetings and representations at both hearings and Court.

6. We published 2022 Calendar with the theme " Incredible Hindu Heritage and Science ".

7. In March the Hertfordshire branch conducted HOLI festival in the open and some 150 people attended along with local Councillor and MP.

8. The Hindu Mandir Network conducted a survey amongst the Hindu mandirs of UK to find out the help given to the vulnerable during COVID LOCKDOWN. The result was extremely favourable and hence the report is now in a published booklet form. 29 Hindu Mandirs provided this help.

9. The executive of the ILford branch were divided regards the lockdown rules and mandir and the Priest's legal action the BOT appointed an ad hock Committee in June. Shree Vijay Khetarpal to chair this committee.

10. In September our Solicitors notified us that we won the defamation case against us filed in High Court by the priest in Ilford. The Judge has awarded us approx £41,500 towards costs and compensation. The Trustees are thankful to Surinder Gautamaji and Dr Pratibha Dattaji for attending the tribunal and court whenever required.

11. The active branches ie Ilford, Hertfordshire, South London, Bolton, Manchester, Leicester, Northampton and Yorkshire branches continued their routine work and the students learning Vernacular, Hinduism etc had achieved good grades at GCSE level.

12. Vinoobhai wadher and Krishnakant Kapadia attended some Mandirs in North London and presented them with our Publications -Explaining Hindu Dharma and sixteen Sanskars.

13. Taking advantage of Covid restrictions limiting access to the properties, refurbishment of the Bolton and Ilford properties took place

For the future, the following issues will have to be addressed:-

1. The West Midlands branch should begin functioning again.

2. We will continue the work in changing the status of the charity to that of a Charitable Incorporated Organisation, (CIO).

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**FINANCIAL REVIEW**

**Reserves policy**

Funds are collected through voluntary donations to finance the Charity's activities and it is this income that funds the work of the charity.

The net outgoing resources for the year amounted to £27,654 and this was attributable to general reserves, which now stand at £3,560,253.

With regard to those general reserves, a policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets, (the free reserves), held by the Charity should be between 12 and 18 months of the annual resources expended which equates to £180,000 to £270,000 in general funds. It is felt that, at this level, it would be possible to continue the current activities of the Charity in the event of a significant drop in donations. This would then give sufficient time to consider how the funding would be replaced or the activities changed.

Overall this year, free reserves have reduced to £614,838 from £640,202 and so are now comfortably in that range. It is planned to utilise these free reserves next year on the continued programme of maintenance of our centres.

The primary funding source is donations from the individuals and families attending our centres. The funds from this source are used to make provision for the activities carried out in order to achieve the objectives of the charity.

Donations received significantly decreased during the year, however, we do expect gross donations received to improve in this coming year.

Overall, the committee is satisfied with these results and we will endeavour to maintain, and improve upon, this level of income into the future.

**FUTURE PLANS**

With regard to future strategy, the charity plans to continue the activities outlined above subject to satisfactory funding arrangements, (primarily donations).

In particular, the repayment of the loans will be prioritised where possible.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was established in 1972 after the adoption of a constitution dated 12th August 1972. Further bye laws to be read in conjunction with the constitution on 11th July 2009.

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of trustees is made up of:

1. Three permanent trustees who are appointed by the Board of trustees.
2. The Board of trustees who are elected every three years by the members.
3. The chair persons of the working committees of the centres around the country who are elected every two years by the members of the relevant centre.

There are no persons, external to the charity, which are entitled to appoint trustees.

The Board of trustees are responsible for the general management and control of the charity as well as the day to day running of the charity through the chairpersons of the centres. As such they are regarded as the trustees of the charity under the Charities Act. New Committee members are briefed in their duties by the outgoing Committee members.

The centres are in the following locations around the country

Ilford  
Newham  
Northampton  
Leicester  
Nottingham  
Bolton  
Yorkshire  
Manchester  
South London  
Hertfordshire

The Board of trustees meets quarterly to consider the proper running of the charity and its activities. In addition, from time to time, short term sub-committees are created and then directed by the Board to deal with specific matters. Those sub-committees report back to the Board which then considers their recommendations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

262684

**Principal address**

PO Box 10493  
Leicester  
LE5 9HP

**VISHWA HINDU PARISHAD (UK)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**Trustees**

**Permanent trustees**

Mr Hasmuk Shah (resigned september 2022)  
Mr Kishorebhai Ruparelia  
Mr Surinder Gautam

**Elected Board trustees**

Dr Tribhovam Jotangia - President  
Mrs Vinaya Sharma - General Secretary  
Mr Harish Raja - Asst. Secretary  
Mr Narendra Patel - Treasurer  
Mr Ashwin Mistry - Asst Treasurer  
Prof Navalkant Prinja - Education Director  
Dr Mrs Poonam Kakkhar - Arts & Cultural Director  
Mr Vinodbhai Wadher - Education Aid coordinator

**Chairpersons of Centres**

Mr Vijay Kheterpal - Ilford  
Mr Harish Bhudia - Newham  
Mr Chhotubhai Mistry - Northampton  
Mr Shantibhai Patel - Leicester  
Mr Dharamveer Dhandha - Nottingham  
Mr Ashwin Mistry - Yorkshire  
Dr Shashi Vaidya - Manchester  
Mr Ushi Nagar - South London  
Mr Shashikant Merchant - Bolton  
Mrs Dinaben Bhaudia - Hertfordshire

**Auditors**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 7th March 2023 and signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
VISHWA HINDU PARISHAD (UK)**

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**Opinion**

We have audited the financial statements of Vishwa Hindu Parishad (UK) (the 'charity') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
VISHWA HINDU PARISHAD (UK)**

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

---

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

7th March 2023

*R Pau & Co Ltd*  
*R Pau & Co Ltd*  
—

**VISHWA HINDU PARISHAD (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	256,617	-	256,617	93,400
<b>Charitable activities</b>	5				
School fees		11,058	-	11,058	3,232
Festival and day centre income		17,870	-	17,870	1,867
Other trading activities	3	11,550	-	11,550	25,193
Investment income	4	1,165	-	1,165	3,392
<b>Total</b>		<u>298,260</u>	<u>-</u>	<u>298,260</u>	<u>127,084</u>
<b>EXPENDITURE ON</b>					
Governance costs		65,872	-	65,872	7,312
<b>Charitable activities</b>	6				
Charitable activities		260,042	-	260,042	95,380
<b>Total</b>		<u>325,914</u>	<u>-</u>	<u>325,914</u>	<u>102,692</u>
<b>NET INCOME/(EXPENDITURE)</b>		(27,654)	-	(27,654)	24,392
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,587,907	-	3,587,907	3,563,515
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>3,560,253</u>	<u>-</u>	<u>3,560,253</u>	<u>3,587,907</u>


The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**BALANCE SHEET**  
**31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	2,945,415	-	2,945,415	2,947,705
<b>CURRENT ASSETS</b>					
Debtors	12	85,774	-	85,774	26,376
Cash at bank and in hand		788,372	-	788,372	908,748
		<u>874,146</u>	<u>-</u>	<u>874,146</u>	<u>935,124</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(107,058)	-	(107,058)	(79,672)
<b>NET CURRENT ASSETS</b>		<u>767,088</u>	<u>-</u>	<u>767,088</u>	<u>855,452</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,712,503	-	3,712,503	3,803,157
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(152,250)	-	(152,250)	(215,250)
<b>NET ASSETS</b>		<u>3,560,253</u>	<u>-</u>	<u>3,560,253</u>	<u>3,587,907</u>
<b>FUNDS</b>	16				
Unrestricted funds				3,560,253	3,587,907
<b>TOTAL FUNDS</b>				<u>3,560,253</u>	<u>3,587,907</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th March 2023 and were signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis and are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from charitable activities includes income earned school fees and festivals and day centres. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings - 20% reducing balance  
Freehold property - 1% on cost

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Concessionary loans**

Concessionary loans include those payable to a third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	197,559	89,667
Gift aid	55,784	-
Subscriptions	3,064	513
Sundry income	210	3,220
	<u>256,617</u>	<u>93,400</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Grants received	10,000	21,193
Hall hire	1,550	4,000
	<u>11,550</u>	<u>25,193</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>1,165</u>	<u>3,392</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2022	2021
	£	£
School fees	11,058	3,232
Festival and day centre income	17,870	1,867
	<u>28,928</u>	<u>5,099</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs
	£
Charitable activities	<u>260,042</u>

**7. SUPPORT COSTS**

	Governance costs
	£
Raising donations and legacies	<u>65,872</u>

Support costs, included in the above, are as follows:

**Governance costs**

	2022	2021
	Raising donations and legacies	Total activities
	£	£
Auditors' remuneration	6,000	5,400
Professional fees	59,872	1,912
	<u>65,872</u>	<u>7,312</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**8. AUDITORS' REMUNERATION**

	2022	2021
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>6,000</u>	<u>5,400</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**10. STAFF COSTS**

	<u>2022</u>	<u>2021</u>
Wages and Salaries	9,671	4,893
	<u>£9,671</u>	<u>£4,893</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Priests	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2021	2,973,156	185,813	1,300	3,160,269
Additions	-	4,132	-	4,132
	<u>2,973,156</u>	<u>189,945</u>	<u>1,300</u>	<u>3,164,401</u>
At 31st March 2022	<u>2,973,156</u>	<u>189,945</u>	<u>1,300</u>	<u>3,164,401</u>
<b>DEPRECIATION</b>				
At 1st April 2021	48,068	163,196	1,300	212,564
Charge for year	2,006	4,416	-	6,422
	<u>50,074</u>	<u>167,612</u>	<u>1,300</u>	<u>218,986</u>
At 31st March 2022	<u>50,074</u>	<u>167,612</u>	<u>1,300</u>	<u>218,986</u>
<b>NET BOOK VALUE</b>				
At 31st March 2022	<u>2,923,082</u>	<u>22,333</u>	<u>-</u>	<u>2,945,415</u>
At 31st March 2021	<u>2,925,088</u>	<u>22,617</u>	<u>-</u>	<u>2,947,705</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	<u>85,774</u>	<u>26,376</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	37,527	5,341
Accruals	6,000	10,800
Concessionary loans	63,531	63,531
	<u>107,058</u>	<u>79,672</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Other loans (see note 15)	<u>152,250</u>	<u>215,250</u>

**15. LOANS**

In 2015 the charity has received a concessionary loan of a principal sum of £530,000 and a further sum of £100,000 in 2016 to fund the purchase of the new property at the Ilford branch. This has been received on an interest free basis and is being repaid on a monthly basis over a period of 10 years from the completion of the property purchase.

**16. MOVEMENT IN FUNDS**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,587,907	(27,654)	3,560,253
<b>TOTAL FUNDS</b>	<u>3,587,907</u>	<u>(27,654)</u>	<u>3,560,253</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	298,260	(325,914)	(27,654)
<b>TOTAL FUNDS</b>	<u>298,260</u>	<u>(325,914)</u>	<u>(27,654)</u>

**Comparatives for movement in funds**

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,563,515	24,392	3,587,907
<b>TOTAL FUNDS</b>	<u>3,563,515</u>	<u>24,392</u>	<u>3,587,907</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	127,084	(102,692)	24,392
	<u>127,084</u>	<u>(102,692)</u>	<u>24,392</u>
<b>TOTAL FUNDS</b>	<u>127,084</u>	<u>(102,692)</u>	<u>24,392</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	3,563,515	(3,262)	3,560,253
	<u>3,563,515</u>	<u>(3,262)</u>	<u>3,560,253</u>
<b>TOTAL FUNDS</b>	<u>3,563,515</u>	<u>(3,262)</u>	<u>3,560,253</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	425,344	(428,606)	(3,262)
	<u>425,344</u>	<u>(428,606)</u>	<u>(3,262)</u>
<b>TOTAL FUNDS</b>	<u>425,344</u>	<u>(428,606)</u>	<u>(3,262)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	197,559	89,667
Gift aid	55,784	-
Subscriptions	3,064	513
Sundry income	210	3,220
	<hr/>	<hr/>
	256,617	93,400
<b>Other trading activities</b>		
Grants received	10,000	21,193
Hall hire	1,550	4,000
	<hr/>	<hr/>
	11,550	25,193
<b>Investment income</b>		
Deposit account interest	1,165	3,392
<b>Charitable activities</b>		
School fees	11,058	3,232
Festival and day centre income	17,870	1,867
	<hr/>	<hr/>
	28,928	5,099
	<hr/>	<hr/>
<b>Total incoming resources</b>	298,260	127,084
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to Priests and volunteers	9,671	4,893
Rent, rates and water	2,706	4,740
Insurance	7,166	7,190
Light and heat	18,020	16,417
Repairs and renewals	150,314	23,957
Hall hire	2,450	1,580
Telephone	1,441	1,892
Printing, postage and stationery	6,042	226
Festival and day centre costs	2,934	2,032
Equipment and books	225	-
General expenses	13,907	7,635
School expenses	34,077	17,809
Bank charges	480	35
Depreciation of tangible fixed assets	6,422	6,974
Donations	4,187	-
	<hr/>	<hr/>
	260,042	95,380

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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	2022	2021
	£	£
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,000	5,400
Professional fees	59,872	1,912
	<u>65,872</u>	<u>7,312</u>
Total resources expended	<u>325,914</u>	<u>102,692</u>
Net (expenditure)/income	<u>(27,654)</u>	<u>24,392</u>

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD UK**

England & Wales - Charity number 262684

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# Accounts

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REGISTERED CHARITY NUMBER: 262684

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021**  
**FOR**  
**VISHWA HINDU PARISHAD (UK)**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**VISHWA HINDU PARISHAD (UK)**  
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**FOR THE YEAR ENDED 31ST MARCH 2021**

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**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives detailed in the governing document are:-

- (a) To promote the advancement of the Hindu Religion.
- (b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research.
- (c) To relieve poverty sickness and distress.

The activities carried out in this year:

Celebration of festivals.

Language classes.

Classes to explain Hindu Dharma (Religion).

Youth Seminars on Hindu values and practices.

Co-ordination with other Hindu organisations and promoting understanding with other faiths through

Interfaith meetings.

Visiting Hindu homes, on invitation, to perform religious rites and worship.

Teaching of religious education in schools through SACREs.

Branches conduct counselling sessions.

Each year the trustees review the activities of the charity in order to ensure that they continue to reflect the objectives set out in the governing document. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance. The Charity is open to and free to all. We provide regular public services, blessings and ceremonies and, at many centres, a place of worship. We provide cultural and educational classes to promote the Hindu religion. Our work imparts social, cultural, moral and traditional values to children, teenagers and adults thereby helping to provide a moral and ethical framework for people to live by and so playing an important part in building a better society. In addition we provide luncheon clubs for the elderly, dance classes and music classes at many centres.

**Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in running the Charity. We make use of more than 144 volunteers regularly nationwide and more give their services at individual organised events. The volunteers are organised through a framework of branches involving working committees at a local level. It is difficult to attribute an economic value to this contribution that the volunteers make of their time but it is crucial to the basic function of the Charity. The executive committee ensures that best value is derived from the efforts of the volunteers.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Charity fulfilled its objectives this year by:

(a) To promote the advancement of the Hindu Religion:-

Celebrations of Hindu festivals

Promoting understanding through Interfaith Meetings and as member of IFN -UK.

Visiting Hindu homes on invitation to perform Hindu Rites and worship.

(b) To promote studies of and research in the field of Hindu Religious Philosophy and to make known the results of such studies and research:-

Teaching of Religious education through SACRE.

Language classes at our centres.

Classes to explain & Teach Hindu Dharma.

(c) To relieve poverty, sickness and distress:-

We have encouraged our branches to conduct counselling sessions and to collect Donations for education Aid.

We are, therefore, happy to report that we have achieved our objectives this year. These activities provide a public benefit.

The primary measure of success or failure of these activities is the level of donations received and funds raised. We are happy with the level of donations received this year.

**Issues outstanding from last year's report:-**

1. The West Midlands branch should begin functioning again.
2. We will continue the work in changing the status of the charity to that of a Charitable Incorporated Organisation, (CIO).
3. The Board will continue to pursue resolution of the funds flow issue at the Bolton Branch.
4. The Board will begin to arrange elections for some of the office holders on the Board of Trustees now that their terms of office are coming to an end.

**Issues arising this year**

1. We have active branches with Mandirs at Ilford, Bolton and Croydon. We are also active at Manchester, Leicester, Northampton, Yorkshire, Hertfordshire and Newham. Currently under revival are North London, West London and Midlands Branches.

We are currently under process to change from Registered Charity to CIO. At the BOT meeting of 4th November 2020 we divided the work into three VIBHAGS (PARTS).

SOUTH VIBHAG will consist of all London area branches i.e- Ilford, Newham, Hertfordshire, North London and South London. The head (Pramukh) will be Shree Surinder Gautama of Ilford

MIDLANDS VIBHAG will be made up of Northampton, Leicester, West Midlands and Nottingham branches and will be headed by shree Harishbhai Raja of Leicester.

NORTH VIBHAG will consist of Manchester, Bolton and Yorkshire branches. Headed by Shree Narendra Patel of Bolton.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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2. We carried out Zoom Bhajans, Yagya and sangeet on Ramjanmabhoomi Puja in April by Manchester ,Leicester and Ilford Branches.
3. Lockdown affected our work and most work was done virtually. We have had four CWC and Two BOT meetings.
4. We Helped INSIGHT to conduct a survey amongst Hindu households to identify if Current Teaching of HINDUISM is adequate in Schools as RE syllabus. The Findings will be detailed by INSIGHT report and the result was formation of HINDU EDUCATION BOARD and Our Nawalkant Prinja ji would be one of the Pramukhs of this board.
5. With the help of HSS we connected with the Temples in UK and did HINDU MANDIRS EXECUTIVES CONFERENCE on 4th October where some 94 Mandirs executives connected on six topics. Mandirs and Dharma, Governance, Youths, Sewa, School visits and representation in host bodies like INTERFAITH, CHAPLAINCY, SACRE etc. Post survey positive feedback lead us to form HINDU MANDIR NETWORK which was launched on January 14th- Maker Sankranti 2021 as a project of VHPUK.This has 8 Vibhags and 2 coordinators for each Vibhag to coordinate with mandirs in their Vibhags. We also have one coordinator for South Indian Community and one for Nepali community.On 25 th April Mandirs and Youth Conference was done and some 72 Mandirs participated. Shree Bharat Mistryji is Pramukh for HMN.
6. This year, taking advantage of Lockdown, we refurbished the BOLTON Mandir and opened for devotees virtually on Deewali celebrations in November. Some 800 people joined on the day. The funds flow issue was finalised and the amount at issue was written off by the BOT.
7. We collected for the Help India during COVID Crisis in May and supported SEWA UK by donating directly. Bolton Branch did a Bhajan Sandhya and collected £ 3838/- pounds on the day for Sewa UK.
8. The BOT also approved the refurbishment of the Ilford temple.

For the future, the following issues will have to be addressed:-

1. The West Midlands branch should begin functioning again.
2. We will continue the work in changing the status of the charity to that of a Charitable Incorporated Organisation, (CIO).
3. As the pandemic eases the Board will be able to meet face to face at physical meetings.
4. The Board will begin to arrange elections for some of the office holders on the Board of Trustees now that their terms of office are coming to an end. These have been delayed during the pandemic because of the inability to have face to face meetings.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**FINANCIAL REVIEW**

**Reserves policy**

Funds are collected through voluntary donations to finance the Charity's activities and it is this income that funds the work of the charity.

The net incoming resources for the year amounted to £24,392 and this was attributable to general reserves, which now stand at £3,587,907.

With regard to those general reserves, a policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets, (the free reserves), held by the Charity should be between 12 and 18 months of the annual resources expended which equates to £180,000 to £270,000 in general funds. It is felt that, at this level, it would be possible to continue the current activities of the Charity in the event of a significant drop in donations. This would then give sufficient time to consider how the funding would be replaced or the activities changed.

Overall this year, free reserves have reduced to £640,202 from £655,759 and so are now comfortably in that range. It is planned to utilise these free reserves next year on the continued programme of maintenance of our centres.

The primary funding source is donations from the individuals and families attending our centres. The funds from this source are used to make provision for the activities carried out in order to achieve the objectives of the charity.

Donations received significantly decreased during the year, however, we do expect gross donations received to improve in this coming year.

Overall, the committee is satisfied with these results and we will endeavour to maintain, and improve upon, this level of income into the future.

**FUTURE PLANS**

With regard to future strategy, the charity plans to continue the activities outlined above subject to satisfactory funding arrangements, (primarily donations).

In particular, the repayment of the loans will be prioritised where possible.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was established in 1972 after the adoption of a constitution dated 12th August 1972. Further bye laws to be read in conjunction with the constitution on 11th July 2009.

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of trustees is made up of:

1. Three permanent trustees who are appointed by the Board of trustees.
2. The Board of trustees who are elected every three years by the members.
3. The chair persons of the working committees of the centres around the country who are elected every two years by the members of the relevant centre.

There are no persons, external to the charity, which are entitled to appoint trustees.

The Board of trustees are responsible for the general management and control of the charity as well as the day to day running of the charity through the chairpersons of the centres. As such they are regarded as the trustees of the charity under the Charities Act. New Committee members are briefed in their duties by the outgoing Committee members.

The centres are in the following locations around the country

Ilford  
Newham  
Northampton  
Leicester  
Nottingham  
Bolton  
Yorkshire  
Manchester  
South London  
Hertfordshire

The Board of trustees meets quarterly to consider the proper running of the charity and its activities. In addition, from time to time, short term sub-committees are created and then directed by the Board to deal with specific matters. Those sub-committees report back to the Board which then considers their recommendations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

262684

**Principal address**

PO Box 10493  
Leicester  
LE5 9HP

**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**Trustees**

**Permanent trustees**

Mr Hasmuk Shah  
Mr Kishorebhai Ruparelia  
Mr Surinder Gautam

**Elected Board trustees**

Dr Tribhovam Jotangia - President  
Mrs Vinaya Sharma - General Secretary  
Mr Harish Raja - Asst. Secretary  
Mr Narendra Patel - Treasurer  
Mr Ashwin Mistry - Asst Treasurer  
Prof Navalkant Prinja - Education Director  
Dr Mrs Poonam Kakkhar - Arts & Cultural Director  
Mr Vinodbhai Wadher - Education Aid coordinator

**Chairpersons of Centres**

Mr Vijay Kheterpal - Ilford  
Mr Harish Bhudia - Newham  
Mr Chhotubhai Mistry - Northampton  
Mr Shantibhai Patel - Leicester  
Mr Dharamveer Dhandha - Nottingham  
Mr Ashwin Mistry - Yorkshire  
Dr Shashi Vaidya - Manchester  
Mr Ushi Nagar - South London  
Mr Shashikant Merchant - Bolton  
Mrs Dinaben Bhaudia - Hertfordshire

**Auditors**

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

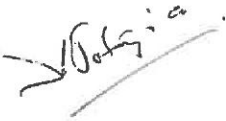
**VISHWA HINDU PARISHAD (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 23rd March 2022 and signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Opinion**

We have audited the financial statements of Vishwa Hindu Parishad (UK) (the 'charity') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**VISHWA HINDU PARISHAD (UK)**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Pau & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

23rd March 2022

Nimh Pau FCCA  
R Pau & Co Ltd  
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**VISHWA HINDU PARISHAD (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	93,400	-	93,400	305,553
<b>Charitable activities</b>					
School fees	5	3,232	-	3,232	18,622
Festival and day centre income		1,867	-	1,867	11,077
Other trading activities	3	25,193	-	25,193	5,729
Investment income	4	3,392	-	3,392	2,833
<b>Total</b>		<b>127,084</b>	<b>-</b>	<b>127,084</b>	<b>343,814</b>
<b>EXPENDITURE ON</b>					
Governance costs		7,312	-	7,312	6,722
<b>Charitable activities</b>					
School fees	6	-	-	-	9,586
Charitable activities		95,380	-	95,380	263,375
<b>Total</b>		<b>102,692</b>	<b>-</b>	<b>102,692</b>	<b>279,683</b>
<b>NET INCOME</b>		<b>24,392</b>	<b>-</b>	<b>24,392</b>	<b>64,131</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>3,563,515</b>	<b>-</b>	<b>3,563,515</b>	<b>3,499,384</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,587,907</b>	<b>-</b>	<b>3,587,907</b>	<b>3,563,515</b>

The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**BALANCE SHEET**  
**31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	2,947,705	-	2,947,705	2,907,756
<b>CURRENT ASSETS</b>					
Debtors	12	26,376	-	26,376	25,406
Cash at bank and in hand		908,748	-	908,748	988,233
		<u>935,124</u>	<u>-</u>	<u>935,124</u>	<u>1,013,639</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(79,672)	-	(79,672)	(79,330)
		<u>855,452</u>	<u>-</u>	<u>855,452</u>	<u>934,309</u>
<b>NET CURRENT ASSETS</b>					
		<u>855,452</u>	<u>-</u>	<u>855,452</u>	<u>934,309</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,803,157</u>	<u>-</u>	<u>3,803,157</u>	<u>3,842,065</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(215,250)	-	(215,250)	(278,550)
		<u>3,587,907</u>	<u>-</u>	<u>3,587,907</u>	<u>3,563,515</u>
<b>NET ASSETS</b>					
		<u>3,587,907</u>	<u>-</u>	<u>3,587,907</u>	<u>3,563,515</u>
<b>FUNDS</b>	16				
Unrestricted funds				<u>3,587,907</u>	<u>3,563,515</u>
<b>TOTAL FUNDS</b>				<u>3,587,907</u>	<u>3,563,515</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd March 2022 and were signed on its behalf by:



Dr T P Jotangia M.B.B.S. / D.P.D - Trustee

The notes form part of these financial statements

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis and are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from charitable activities includes income earned school fees and festivals and day centres. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings - 20% reducing balance  
Freehold property - 1% on cost

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Concessionary loans**

Concessionary loans include those payable to a third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	89,667	278,932
Gift aid	-	10,000
Subscriptions	513	3,706
Sundry income	3,220	7,915
Branch contributions	-	5,000
	<u>93,400</u>	<u>305,553</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Grants received	21,193	-
Hall hire	4,000	5,729
	<u>25,193</u>	<u>5,729</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

<b>4.</b>	<b>INVESTMENT INCOME</b>	2021	2020
		£	£
	Deposit account interest	3,392	2,833
		<u>          </u>	<u>          </u>
<b>5.</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	2021	2020
		£	£
	School fees	3,232	18,622
	Festival and day centre income	1,867	11,077
		<u>          </u>	<u>          </u>
		<u>5,099</u>	<u>29,699</u>
<b>6.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>		Direct Costs
			£
	Charitable activities		95,380
			<u>          </u>
<b>7.</b>	<b>SUPPORT COSTS</b>		Governance costs
			£
	Raising donations and legacies		7,312
			<u>          </u>
	Support costs, included in the above, are as follows:		
	<b>Governance costs</b>	2021	2020
		Raising donations and legacies	Total activities
		£	£
	Auditors' remuneration	5,400	5,400
	Professional fees	1,912	1,322
		<u>          </u>	<u>          </u>
		<u>7,312</u>	<u>6,722</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**8. AUDITORS' REMUNERATION**

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>5,400</u>	<u>5,400</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**10. STAFF COSTS**

	<b><u>2021</u></b>	<b><u>2020</u></b>
Wages and Salaries	4,893	17,025
	<u>£4,893</u>	<u>£17,025</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Priests	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2020	2,928,835	183,211	1,300	3,113,346
Additions	44,321	2,602	-	46,923
	<u>2,973,156</u>	<u>185,813</u>	<u>1,300</u>	<u>3,160,269</u>
<b>DEPRECIATION</b>				
At 1st April 2020	46,062	158,228	1,300	205,590
Charge for year	2,006	4,968	-	6,974
	<u>48,068</u>	<u>163,196</u>	<u>1,300</u>	<u>212,564</u>
<b>NET BOOK VALUE</b>				
At 31st March 2021	<u>2,925,088</u>	<u>22,617</u>	-	<u>2,947,705</u>
At 31st March 2020	<u>2,882,773</u>	<u>24,983</u>	-	<u>2,907,756</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	<u>26,376</u>	<u>25,406</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	5,341	4,999
Accruals	10,800	10,800
Concessionary loans	63,531	63,531
	<u>79,672</u>	<u>79,330</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Other loans (see note 15)	215,250	278,550
	<u>215,250</u>	<u>278,550</u>

**15. LOANS**

In 2015 the charity has received a concessionary loan of a principal sum of £530,000 and a further sum of £100,000 in 2016 to fund the purchase of the new property at the Ilford branch. This has been received on an interest free basis and is being repaid on a monthly basis over a period of 10 years from the completion of the property purchase.

**16. MOVEMENT IN FUNDS**

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,563,515	24,392	3,587,907
	<u>3,563,515</u>	<u>24,392</u>	<u>3,587,907</u>
<b>TOTAL FUNDS</b>	<u>3,563,515</u>	<u>24,392</u>	<u>3,587,907</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	127,084	(102,692)	24,392
	<u>127,084</u>	<u>(102,692)</u>	<u>24,392</u>
<b>TOTAL FUNDS</b>	<u>127,084</u>	<u>(102,692)</u>	<u>24,392</u>

**Comparatives for movement in funds**

	At 1/4/19	Net movement in funds	At 31/3/20
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,499,384	64,131	3,563,515
	<u>3,499,384</u>	<u>64,131</u>	<u>3,563,515</u>
<b>TOTAL FUNDS</b>	<u>3,499,384</u>	<u>64,131</u>	<u>3,563,515</u>

**VISHWA HINDU PARISHAD (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	343,814	(279,683)	64,131
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>343,814</u>	<u>(279,683)</u>	<u>64,131</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	3,499,384	88,523	3,587,907
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>3,499,384</u>	<u>88,523</u>	<u>3,587,907</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	470,898	(382,375)	88,523
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>470,898</u>	<u>(382,375)</u>	<u>88,523</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	89,667	278,932
Gift aid	-	10,000
Subscriptions	513	3,706
Sundry income	3,220	7,915
Branch contributions	-	5,000
	<hr/>	<hr/>
	93,400	305,553
<b>Other trading activities</b>		
Grants received	21,193	-
Hall hire	4,000	5,729
	<hr/>	<hr/>
	25,193	5,729
<b>Investment income</b>		
Deposit account interest	3,392	2,833
<b>Charitable activities</b>		
School fees	3,232	18,622
Festival and day centre income	1,867	11,077
	<hr/>	<hr/>
	5,099	29,699
<b>Total incoming resources</b>	<hr/>	<hr/>
	127,084	343,814
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to Priests and volunteers	4,893	17,025
Rent, rates and water	4,740	20,738
Insurance	7,190	9,489
Light and heat	16,417	21,064
Repairs and renewals	23,957	58,042
Hall hire	1,580	6,564
Telephone	1,892	1,949
Printing, postage and stationery	226	3,391
Travelling	-	1,568
Festival and day centre costs	2,032	34,396
Equipment and books	-	9,586
General expenses	7,635	30,449
Visit of other Swamijis	-	391
School expenses	17,809	28,718
Bank charges	35	2,141
Carried forward	88,406	245,511

This page does not form part of the statutory financial statements

**VISHWA HINDU PARISHAD (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	2021	2020
	£	£
<b>Charitable activities</b>		
Brought forward	88,406	245,511
Depreciation of tangible fixed assets	6,974	7,613
Donations	-	19,837
	<u>95,380</u>	<u>272,961</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	5,400	5,400
Professional fees	1,912	1,322
	<u>7,312</u>	<u>6,722</u>
Total resources expended	<u>102,692</u>	<u>279,683</u>
<b>Net income</b>	<u>24,392</u>	<u>64,131</u>

This page does not form part of the statutory financial statements