

Charity number: 265903

Hindu Society
Trustees' report and financial statements
for the year ended 31 March 2025

Hindu Society

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Hindu Society

Legal and administrative information

Status

The charity is governed by Constitution which provides for the election of the Executive Committee annually at the Annual General Meeting. Trustees are appointed by the Executive Committee.

Trustees	Mr Balraj Tandon (Chair) Mr Anup Saggar Mr Sunil Tandon Mr Rakesh Wadhwa
Charity number	265903
Accountants	Pritchard Fellows & Co Ltd Avery House 8 Avery Hill Road New Eltham London SE9 2BD
Business address	664 Garratt Lane Tooting London SW17 0NP

Hindu Society

Trustees' report for the year ended 31 March 2025

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

Charitable objects

The provision of a Hindu cultural and religious society in South London, including a central place of worship.

Review of activities and achievements

During the year, the Society held several religious and social functions thereby promoting Hindu culture and philosophy. The activities of the Society and, in particular, the Senior Citizens' Club, has grown from strength to strength during the year. Results of the financial activities for the year are set out on page 4 of the financial statements. The Society's Hindu Temple provides improved religious and social events for the community.

Statement of trustees' responsibilities

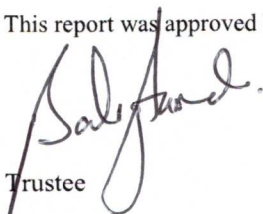
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and charities statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 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.

The trustees recommend that Pritchard Fellows & Co Ltd remain in office until further notice.

This report was approved by the trustees on 26/10/25 and signed on its behalf by


Trustee

Hindu Society

Independent examiner's report to the trustees on the financial statements of Hindu Society.

I report on the financial statements of Hindu Society for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to: examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act.have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**S Phakkey FCCA
Pritchard Fellows & Co Ltd
Chartered Certified Accountants**

**Avery House
8 Avery Hill Road
New Eltham
London
SE9 2BD**

Hindu Society

Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Donations	5	77,620	-	77,620	87,972
Subscription income	6	45	-	45	105
Activities in furtherance of the charity's objects	7	7,024	-	7,024	8,402
Income from investments	8	177	-	177	152
Other incoming resources	1	-	-	-	21,440
Total incoming resources		<u>84,866</u>	<u>-</u>	<u>84,866</u>	<u>118,071</u>
Resources expended					
Rates		1,081	-	1,081	3,044
Insurance		1,507	-	1,507	1,198
Light & heat		15,045	-	15,045	5,965
Cleaning		390	-	390	2,249
Repairs & maintenance		5,676	-	5,676	7,721
Printing, post & stationery		-	-	-	964
Telephone		411	-	411	431
Accountancy fees		660	-	660	630
Diwali / Function costs		25,623	-	25,623	22,281
General expenses		615	-	615	718
Interest and charges		617	6,894	7,511	10,144
Total resources expended		<u>(51,625)</u>	<u>(6,894)</u>	<u>(58,519)</u>	<u>(55,345)</u>
Net incoming resources before transfers		33,241	(6,894)	26,347	62,726
Transfers between funds		-	-	-	-
Net movement in funds		<u>33,241</u>	<u>(6,894)</u>	<u>26,347</u>	<u>62,726</u>
Total funds brought forward		<u>545,338</u>	<u>818,450</u>	<u>1,363,788</u>	<u>1,301,062</u>
Total funds carried forward		<u><u>578,579</u></u>	<u><u>811,556</u></u>	<u><u>1,390,135</u></u>	<u><u>1,363,788</u></u>

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


Hindu Society

Balance sheet as at 31 March 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9	1,588,148		1,588,148	
Tangible Asset (Heritage/Statues)	3	5,000		-	
		<u>1,593,148</u>		<u>1,588,148</u>	
Current assets					
Debtors and prepayments	10	1,056		9,000	
Cash at bank and in hand		<u>28,957</u>		<u>35,134</u>	
		30,013		44,134	
Creditors: amounts falling due within one year	11	<u>(43,020)</u>		<u>(43,021)</u>	
Net current (liabilities)/assets			(13,007)		1,113
Total assets less current liabilities			<u>1,580,141</u>		<u>1,589,261</u>
Creditors: amounts falling due after more than one year	4		<u>(190,006)</u>		<u>(225,473)</u>
Net assets			<u><u>1,390,135</u></u>		<u><u>1,363,788</u></u>
Funds					
Unrestricted funds	12	578,579		545,338	
Restricted funds		<u>811,556</u>		<u>818,450</u>	
		<u><u>1,390,135</u></u>		<u><u>1,363,788</u></u>	

The financial statements were approved by the Trustees on 26/12/25 and signed on its behalf by


Trustee


Treasurer

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

Hindu Society

Notes to the financial statements for the year ended 31 March 2025

2.1. Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the trustees stewardship of the assets.

Depreciation on heritage assets is calculated so as to write off the cost or valuation, less estimated residual value, of each asset by equal annual instalments over its expected useful economic life as follows:

1. Other incoming resources

	2025	2024
	£	£
Tax Recoverable on Gift Aid donations	-	21,440
	<u>-</u>	<u>21,440</u>

Represents Gift Aid Small Donations Scheme amounting to £21,440 which was repaid in the year ended 31 March 2024.

2. Accounting policies

2.1. Accounting convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in 2005.

3. Heritage/Statues assets

	Heritage asset 1 £	Total £
Cost		
Additions	5,000	5,000
At 31 March 2025	<u>5,000</u>	<u>5,000</u>
Net book values		
At 31 March 2025	<u>5,000</u>	<u>5,000</u>

Hindu Society

Notes to the financial statements for the year ended 31 March 2025

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

	2025	2024
	£	£
Bank loan	30,006	65,473
Trustees Interest free Loan	160,000	160,000
	<u>190,006</u>	<u>225,473</u>
Trustees Interest free Loans		
	£	£
Mr Balraj Tandon	40,000	40,000
Epsom High St. Ltd (Director Mr Ashish Saggar Son of Anup Saggar)	30,000	30,000
Mr Rakesh Wadhwa	50,000	50,000
Mr Sunil Tandon	40,000	40,000
	<u>160,000</u>	<u>160,000</u>

2.1. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

2.2. Resources expended

Resources expended are recognised in the year in which they are incurred..

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

2.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Hindu Society

Notes to the financial statements for the year ended 31 March 2025

5. Donations

	Unrestricted funds £	2025 £	2024 £
Havans and other donations	77,620	77,620	87,972
	<u>77,620</u>	<u>77,620</u>	<u>87,972</u>

6. Subscription income

	Unrestricted funds £	2025 £	2024 £
Subscription income	45	45	105
	<u>45</u>	<u>45</u>	<u>105</u>

7. Activities in furtherance of the charity's objects

	Unrestricted funds £	2025 £	2024 £
Activities in furtherance of the charity's objects	7,024	7,024	8,402
	<u>7,024</u>	<u>7,024</u>	<u>8,402</u>

8. Investment income

	Unrestricted funds £	2025 £	2024 £
Interest received	177	177	152
	<u>177</u>	<u>177</u>	<u>152</u>

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Notes to the financial statements for the year ended 31 March 2025

9. Tangible fixed assets	Land and buildings freehold £	Heritage/ Statues £	Total £
Cost			
At 1 April 2024	1,588,148	-	1,588,148
At 31 March 2025	1,588,148	-	1,588,148
Net book values			
At 31 March 2025	1,588,148	-	1,588,148
At 31 March 2024	1,588,148	-	1,588,148

10. Debtors	2025 £	2024 £
Other Debtors	1,056	9,000

Other Debtors are as follows:

A payment of £4,000 was made in advance to Mr A Saggar for roof works on 8 November 2023. In current year £2,944 has been expended on roof repairs, the balance of £1,056 is retained by Mr Saggar for future expenditure.

11. Creditors: amounts falling due within one year	2025 £	2024 £
Bank loan	42,360	42,361
Accruals and deferred income	660	660
	43,020	43,021

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Notes to the financial statements for the year ended 31 March 2025

12. Unrestricted funds	1 April 2024 £	Incoming £	Outgoing £	31 March 2025 £
General funds	404,936	84,644	51,625	437,955
Online filing incentive	-			-
Subscriptions	45,377	45	-	45,422
Investment income	57,882	177	-	58,059
Grants Income	37,143		-	37,143
	<u>545,338</u>	<u>84,866</u>	<u>(51,625)</u>	<u>578,579</u>

The above represents funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity.

12. Restricted funds

	1 April 2024 £	Incoming £	Outgoing £	31 March 2025 £
Building Fund	241,000			241,000
Mandir Donations	577,450	-	6,894	570,556
	<u>818,450</u>	<u>-</u>	<u>6,894</u>	<u>811,556</u>