

HINDU PRAGATI SANGHA

England & Wales · Charity number 279843

Details

Status Registered

Legal form Other

Registered 1980-06-04

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

Contact

Address 33 Rhondda Grove
London
E3 5AP

Phone 02034897078

Email info@hindupragatisangha.net

Website www.hindupragatisangha.net

Activities

Objects: THE OBJECTS OF THE PRAGATI SANGRIA ARE TO DISSEMINATE AND ADVICE HINDU RELIGION AMONG OTHERS. IN FURTHERANCE OF THE AFORESAID PRINCIPAL OBJECTS BUT NOT OTHERWISE THE PRAGATI SANGHA SHALL HAVE THE FOLLOWING POWERS:(A) OPEN A HINDU TEMPLE TO PROVIDE PLACES AND FACILITATE RELIGIOUS WORSHIP. (B) ACCEPT AND MANAGE ENDOWMENTS, DONATIONS, TRUST, AND GIFTS. (C) TO CELEBRATE RELIGIOUS AND CULTURAL FESTIVALS. (D) PRINT AND DISTRIBUTE RELIGIOUS LEAFLETS. (E) TO DO ALL SUCH THINGS AS SHALL BE IN CONFORMITY WITH THE OBJECTS OF THE PRAGATI SANGHA. (F) THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AMONGST BENGALI, INDIAN AND OTHER PEOPLE. (G) THE ADVANCEMENT OF EDUCATION AMONG BENGALI, INDIAN AND OTHER PEOPLE INCLUDING THROUGH THE PROVISION OF LITERACY, NUMERACY, LANGUAGE AND SKILLS DEVELOPMENT CLASSES.

Activities: social, cultural and religious activities

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities, Arts/culture/heritage/science
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£39,095	£40,458	-	-
2023-12-31	£35,664	£32,195	-	-
2022-12-31	£37,606	£21,363	-	-
2021-12-31	£40,746	£19,849	-	-
2020-12-31	£18,038	£12,998	-	-

Trustees

Name	Role	Appointed
BIDHU BHUSION GOSWAMI	Chair	
ANUPAM DAS CHOUDHURY		
BROJENDRE LAL SUTRADHAR		
DHARANI NATH		
DHIRENDRA DATTA		
PRANTUSH RANJAN ROY		
TARAPODO HORE		

HINDU PRAGATI SANGHA

England & Wales - Charity number 279843

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
HINDU PRAGATI SANGHA**

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

HINDU PRAGATI SANGHA

Contents of the Financial Statements for the Year Ended 31 December 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

HINDU PRAGATI SANGHA

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 2023).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

279843

Principal address

33 Rhondda Grove
London
E3 5AP

Trustees

A DASCHOUDHURY
B B GOSWAMI
B L SUTRADHAR
D NATH
P R ROY
T HORE
D DUTTA

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

Approved by order of the board of trustees on 10 September 2025 and signed on its behalf by:

D DATTA - Trustee

Independent Examiner's Report to the Trustees of HINDU PRAGATI SANGHA

Independent examiner's report to the trustees of HINDU PRAGATI SANGHA

I report to the charity trustees on my examination of the accounts of HINDU PRAGATI SANGHA (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Salim Kala

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

10 September 2025

HINDU PRAGATI SANGHA

Statement of Financial Activities for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		38,997	-	38,997	35,591
Investment income	2	<u>98</u>	<u>-</u>	<u>98</u>	<u>73</u>
Total		<u>39,095</u>	<u>-</u>	<u>39,095</u>	<u>35,664</u>
EXPENDITURE ON					
Raising funds		<u>40,458</u>	<u>-</u>	<u>40,458</u>	<u>32,195</u>
NET INCOME		(1,363)	-	(1,363)	3,469
RECONCILIATION OF FUNDS					
Total funds brought forward		620,056	32,231	652,287	648,818
TOTAL FUNDS CARRIED FORWARD		<u>619,193</u>	<u>32,231</u>	<u>651,424</u>	<u>652,287</u>

The notes form part of these financial statements

HINDU PRAGATI SANGHA

Balance Sheet 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	5	666,925	32,231	699,156	695,845
CURRENT ASSETS					
Cash at bank		11,307	-	11,307	19,791
CREDITORS					
Amounts falling due within one year	6	(3,810)	-	(3,810)	(3,965)
NET CURRENT ASSETS		<u>7,498</u>	<u>-</u>	<u>7,498</u>	<u>15,826</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		674,422	32,231	706,653	711,671
CREDITORS					
Amounts falling due after more than one year	7	(55,728)	-	(55,728)	(59,384)
NET ASSETS		<u>618,694</u>	<u>32,231</u>	<u>650,925</u>	<u>652,287</u>
FUNDS	9				
Unrestricted funds				618,694	620,056
Restricted funds				<u>32,231</u>	<u>32,231</u>
TOTAL FUNDS				<u>650,925</u>	<u>652,287</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2025 and were signed on its behalf by:

D DATTA - Trustee

HINDU PRAGATI SANGHA

Notes to the Financial Statements for the Year Ended 31 December 2024

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 2023)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, Fittings and Equipments : 0%
Land and Buildings : 0%

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>98</u>	<u>73</u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,591	-	35,591
Investment income	<u>73</u>	<u>-</u>	<u>73</u>
Total	<u>35,664</u>	<u>-</u>	<u>35,664</u>
EXPENDITURE ON			
Raising funds	<u>32,195</u>	<u>-</u>	<u>32,195</u>
NET INCOME	3,469	-	3,469
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>616,587</u>	<u>32,231</u>	<u>648,818</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>620,056</u></u>	<u><u>32,231</u></u>	<u><u>652,287</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024	635,336	60,509	695,845
Additions	<u>-</u>	<u>3,311</u>	<u>3,311</u>
At 31 December 2024	<u>635,336</u>	<u>63,820</u>	<u>699,156</u>
NET BOOK VALUE			
At 31 December 2024	<u><u>635,336</u></u>	<u><u>63,820</u></u>	<u><u>699,156</u></u>
At 31 December 2023	<u><u>635,336</u></u>	<u><u>60,509</u></u>	<u><u>695,845</u></u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 8)	3,450	3,245
Other creditors	<u>360</u>	<u>720</u>
	<u><u>3,810</u></u>	<u><u>3,965</u></u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.24	31.12.23
	£	£
Bank loans (see note 8)	<u>55,728</u>	<u>59,384</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>3,450</u>	<u>3,245</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	55,728	59,384

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	620,056	(1,363)	618,693
Restricted funds			
Restricted fund	32,231	-	32,231
	-----	-----	-----
TOTAL FUNDS	<u>652,287</u>	<u>(1,363)</u>	<u>650,924</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,095	(40,458)	(1,363)
	-----	-----	-----
TOTAL FUNDS	<u>39,095</u>	<u>(40,458)</u>	<u>(1,363)</u>

HINDU PRAGATI SANGHA

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	616,587	3,469	620,056
Restricted funds			
Restricted fund	32,231	-	32,231
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>648,818</u>	<u>3,469</u>	<u>652,287</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,664	(32,195)	3,469
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>35,664</u>	<u>(32,195)</u>	<u>3,469</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	616,587	2,606	619,193
Restricted funds			
Restricted fund	32,231	-	32,231
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>648,818</u>	<u>2,606</u>	<u>651,424</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 £
Unrestricted funds			
General fund	75,259	(72,653)	2,606
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>75,259</u>	<u>(72,653)</u>	<u>2,606</u>

HINDU PRAGATI SANGHA

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. RELATED PARTY DISCLOSURES

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

HINDU PRAGATI SANGHA

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Mortgage Fund	7,623	6,391
Donation for Community	<u>31,374</u>	<u>29,200</u>
	38,997	35,591
Investment income		
Deposit account interest	<u>98</u>	<u>73</u>
Total incoming resources	39,095	35,664
EXPENDITURE		
Raising donations and legacies		
Insurance	1,744	1,690
Light and heat	1,769	6,488
Telephone	477	509
Postage and stationery	664	585
Sundries	1,782	2,128
Water bill	218	191
Puja Shamogri	2,225	2,434
Proshad	2,852	892
Priest fees	2,281	1,408
Trade Refuse and Cleaning	1,695	1,280
Repair & Renewals	15,147	8,508
Accountancy	360	360
Mortgage Interest	3,981	4,186
Legal & Professional Fees	4,853	1,536
Bank Fees	<u>410</u>	<u>-</u>
	<u>40,458</u>	<u>32,195</u>
Total resources expended	<u>40,458</u>	<u>32,195</u>
Net income	<u>(1,363)</u>	<u>3,469</u>

This page does not form part of the statutory financial statements

HINDU PRAGATI SANGHA

England & Wales - Charity number 279843

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
HINDU PRAGATI SANGHA**

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

HINDU PRAGATI SANGHA

Contents of the Financial Statements for the Year Ended 31 December 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

HINDU PRAGATI SANGHA

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

279843

Principal address

33 Rhondda Grove
London
E3 5AP

Trustees

A DASCHOUDHURY
B B GOSWAMI
B L SUTRADHAR
D NATH
P R ROY
T HORE
D DUTTA

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

Approved by order of the board of trustees on 10 September 2024 and signed on its behalf by:

D DATTA - Trustee

Independent Examiner's Report to the Trustees of HINDU PRAGATI SANGHA

Independent examiner's report to the trustees of HINDU PRAGATI SANGHA

I report to the charity trustees on my examination of the accounts of HINDU PRAGATI SANGHA (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Salim Kala

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

10 September 2024

HINDU PRAGATI SANGHA

Statement of Financial Activities for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,591	-	35,591	37,605
Investment income	2	73	-	73	1
Total		<u>35,664</u>	<u>-</u>	<u>35,664</u>	<u>37,606</u>
EXPENDITURE ON					
Raising funds		32,195	-	32,195	21,363
NET INCOME		3,469	-	3,469	16,243
RECONCILIATION OF FUNDS					
Total funds brought forward		616,587	32,231	648,818	632,575
TOTAL FUNDS CARRIED FORWARD		<u>620,056</u>	<u>32,231</u>	<u>652,287</u>	<u>648,818</u>

The notes form part of these financial statements

HINDU PRAGATI SANGHA

Balance Sheet 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	5	663,614	32,231	695,845	689,329
CURRENT ASSETS					
Cash at bank		19,791	-	19,791	26,303
CREDITORS					
Amounts falling due within one year	6	(3,965)	-	(3,965)	(4,020)
NET CURRENT ASSETS		<u>15,826</u>	<u>-</u>	<u>15,826</u>	<u>22,283</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		679,440	32,231	711,671	711,612
CREDITORS					
Amounts falling due after more than one year	7	(59,384)	-	(59,384)	(62,794)
NET ASSETS		<u>620,056</u>	<u>32,231</u>	<u>652,287</u>	<u>648,818</u>
FUNDS	9				
Unrestricted funds				620,056	616,587
Restricted funds				32,231	32,231
TOTAL FUNDS				<u>652,287</u>	<u>648,818</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2024 and were signed on its behalf by:

D DATTA - Trustee

HINDU PRAGATI SANGHA

Notes to the Financial Statements for the Year Ended 31 December 2023

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, Fittings and Equipments : 0%
Land and Buildings : 0%

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	73	1
	<u>73</u>	<u>1</u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,605	-	37,605
Investment income	1	-	1
Total	<u>37,606</u>	<u>-</u>	<u>37,606</u>
EXPENDITURE ON			
Raising funds	21,363	-	21,363
NET INCOME	16,243	-	16,243
RECONCILIATION OF FUNDS			
Total funds brought forward	600,344	32,231	632,575
TOTAL FUNDS CARRIED FORWARD	<u>616,587</u>	<u>32,231</u>	<u>648,818</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023	635,336	53,993	689,329
Additions	-	6,516	6,516
At 31 December 2023	<u>635,336</u>	<u>60,509</u>	<u>695,845</u>
NET BOOK VALUE			
At 31 December 2023	<u>635,336</u>	<u>60,509</u>	<u>695,845</u>
At 31 December 2022	<u>635,336</u>	<u>53,993</u>	<u>689,329</u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans and overdrafts (see note 8)	3,245	3,300
Other creditors	720	720
	<u>3,965</u>	<u>4,020</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans (see note 8)	<u>59,384</u>	<u>62,794</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>3,245</u>	<u>3,300</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	59,384	62,794

9. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	616,587	3,469	620,056
Restricted funds			
Restricted fund	32,231	-	32,231
	<u>648,818</u>	<u>3,469</u>	<u>652,287</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,664	(32,195)	3,469
	<u>35,664</u>	<u>(32,195)</u>	<u>3,469</u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	600,344	16,243	616,587
Restricted funds			
Restricted fund	32,231	-	32,231
TOTAL FUNDS	<u>632,575</u>	<u>16,243</u>	<u>648,818</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,606	(21,363)	16,243
TOTAL FUNDS	<u>37,606</u>	<u>(21,363)</u>	<u>16,243</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	600,344	19,712	620,056
Restricted funds			
Restricted fund	32,231	-	32,231
TOTAL FUNDS	<u>632,575</u>	<u>19,712</u>	<u>652,287</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 £
Unrestricted funds			
General fund	73,270	(53,558)	19,712
TOTAL FUNDS	<u>73,270</u>	<u>(53,558)</u>	<u>19,712</u>

HINDU PRAGATI SANGHA

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. RELATED PARTY DISCLOSURES

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

HINDU PRAGATI SANGHA

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Mortgage Fund	6,391	-
Donation for Community	29,200	37,605
	<u>35,591</u>	<u>37,605</u>
Investment income		
Deposit account interest	73	1
	<u>73</u>	<u>1</u>
Total incoming resources	35,664	37,606
EXPENDITURE		
Raising donations and legacies		
Insurance	1,690	1,563
Light and heat	6,488	3,030
Telephone	509	489
Postage and stationery	585	-
Sundries	2,128	2,530
Water bill	191	182
Puja Shamogri	2,434	2,917
Proshad	892	1,264
Priest fees	1,408	1,654
Trade Refuse and Cleaning	1,280	840
Repair & Renewals	8,508	2,131
Accountancy	360	360
Mortgage Interest	4,186	4,403
Legal & Professional Fees	1,536	-
	<u>32,195</u>	<u>21,363</u>
Total resources expended	32,195	21,363
Net income	<u>3,469</u>	<u>16,243</u>

This page does not form part of the statutory financial statements

HINDU PRAGATI SANGHA

England & Wales - Charity number 279843

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
HINDU PRAGATI SANGHA**

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

HINDU PRAGATI SANGHA

Contents of the Financial Statements for the Year Ended 31 December 2022

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

HINDU PRAGATI SANGHA

Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

279843

Principal address

33 Rhondda Grove
London
E3 5AP

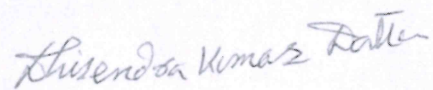
Trustees

Mr Anupam Das Choudhury
Mr Dharendra Kumar Datta
Mr Bidhu Bhushan Goswami
Mr Dharani Kumar Nath
Mr Tarapado Hore
Mr Prantosh Ranjan Roy
Mr Brojendra Lal Suthradhar

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

Approved by order of the board of trustees on 16 October 2023 and signed on its behalf by:



Dharendra Kumar Datta
Trustee

**Independent Examiner's Report to the Trustees of
HINDU PRAGATI SANGHA**

Independent examiner's report to the trustees of HINDU PRAGATI SANGHA

I report to the charity trustees of the Trust on my examination of the accounts of HINDU PRAGATI SANGHA (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

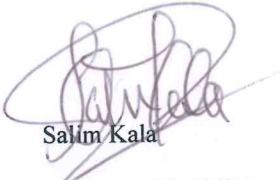
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Salim Kala

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

16 October 2023

HINDU PRAGATI SANGHA

Statement of Financial Activities for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		37,605	-	37,605	40,745
Investment income	2	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total		<u>37,606</u>	<u>-</u>	<u>37,606</u>	<u>40,746</u>
EXPENDITURE ON					
Raising funds		<u>21,363</u>	<u>-</u>	<u>21,363</u>	<u>19,849</u>
NET INCOME		16,243	-	16,243	20,897
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>600,344</u>	<u>32,231</u>	<u>632,575</u>	<u>611,678</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>616,587</u></u>	<u><u>32,231</u></u>	<u><u>648,818</u></u>	<u><u>632,575</u></u>

The notes form part of these financial statements

HINDU PRAGATI SANGHA

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	657,098	32,231	689,329	689,329
CURRENT ASSETS					
Cash at bank and in hand		26,303	-	26,303	12,728
CREDITORS					
Amounts falling due within one year	6	(4,020)	-	(4,020)	(2,285)
NET CURRENT ASSETS		<u>22,283</u>	<u>-</u>	<u>22,283</u>	<u>10,443</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		679,381	32,231	711,612	699,772
CREDITORS					
Amounts falling due after more than one year	7	(62,794)	-	(62,794)	(67,197)
NET ASSETS		<u>616,587</u>	<u>32,231</u>	<u>648,818</u>	<u>632,575</u>
FUNDS	9				
Unrestricted funds				616,587	600,344
Restricted funds				<u>32,231</u>	<u>32,231</u>
TOTAL FUNDS				<u>648,818</u>	<u>632,575</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2023 and were signed on its behalf by:

Dhirendra Kumar Datta

Dhirendra Kumar Datta
Trustee

HINDU PRAGATI SANGHA

Notes to the Financial Statements for the Year Ended 31 December 2022

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, Fittings and Equipments : 0%
Land and Buildings : 0%

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>1</u>	<u>1</u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,745	-	40,745
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	<u>40,746</u>	<u>-</u>	<u>40,746</u>
EXPENDITURE ON			
Raising funds	<u>19,849</u>	<u>-</u>	<u>19,849</u>
NET INCOME	20,897	-	20,897
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>579,447</u>	<u>32,231</u>	<u>611,678</u>
TOTAL FUNDS CARRIED FORWARD	<u>600,344</u>	<u>32,231</u>	<u>632,575</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>635,336</u>	<u>53,993</u>	<u>689,329</u>
NET BOOK VALUE			
At 31 December 2022	<u>635,336</u>	<u>53,993</u>	<u>689,329</u>
At 31 December 2021	<u>635,336</u>	<u>53,993</u>	<u>689,329</u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts (see note 8)	3,300	1,925
Other creditors	<u>720</u>	<u>360</u>
	<u>4,020</u>	<u>2,285</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans (see note 8)	<u>62,794</u>	<u>67,197</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>3,300</u>	<u>1,925</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	62,794	67,197

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	600,344	16,243	616,587
Restricted funds			
Restricted fund	32,231	-	32,231
	<u>632,575</u>	<u>16,243</u>	<u>648,818</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	37,606	(21,363)	16,243
	<u>37,606</u>	<u>(21,363)</u>	<u>16,243</u>

HINDU PRAGATI SANGHA

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	579,447	20,897	600,344
Restricted funds			
Restricted fund	32,231	-	32,231
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>611,678</u>	<u>20,897</u>	<u>632,575</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,746	(19,849)	20,897
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>40,746</u>	<u>(19,849)</u>	<u>20,897</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	579,447	37,140	616,587
Restricted funds			
Restricted fund	32,231	-	32,231
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>611,678</u>	<u>37,140</u>	<u>648,818</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 £
Unrestricted funds			
General fund	78,352	(41,212)	37,140
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>78,352</u>	<u>(41,212)</u>	<u>37,140</u>

HINDU PRAGATI SANGHA

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. RELATED PARTY DISCLOSURES

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

HINDU PRAGATI SANGHA

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donation for Community	37,605	40,745
Investment income		
Deposit account interest	<u>1</u>	<u>1</u>
Total incoming resources	37,606	40,746
EXPENDITURE		
Raising donations and legacies		
Insurance	1,563	1,449
Light and heat	3,030	1,085
Telephone	489	349
Sundries	2,530	1,163
Water bill	182	673
Puja Shamogri	1,673	1,780
Proshad	864	1,209
Priest fees	3,298	1,074
Trade Refuse and Cleaning	840	1,554
Repair & Renewals	2,131	3,172
Accountancy	360	360
Mortgage Interest	<u>4,403</u>	<u>5,981</u>
	<u>21,363</u>	<u>19,849</u>
Total resources expended	<u>21,363</u>	<u>19,849</u>
Net income	<u><u>16,243</u></u>	<u><u>20,897</u></u>

HINDU PRAGATI SANGHA

England & Wales - Charity number 279843

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
HINDU PRAGATI SANGHA**

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

HINDU PRAGATI SANGHA

Contents of the Financial Statements for the Year Ended 31 December 2021

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

HINDU PRAGATI SANGHA

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

279843

Principal address

33 Rhondda Grove
London
E3 5AP

Trustees

Mr Anupam Das Choudhury
Mr Dharendra Kumar Datta
Mr Bidhu Bhushan Goswami
Mr Dharani Kumar Nath
Mr Tarapado Hore
Mr Prantosh Ranjan Roy
Mr Brojendra Lal Suthradhar

Independent Examiner

KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
Forest Gate
London
E7 9PA

Approved by order of the board of trustees on 13 October 2022 and signed on its behalf by:



Dhirendra Kumar Datta
Trustee

**Independent Examiner's Report to the Trustees of
HINDU PRAGATI SANGHA**

Independent examiner's report to the trustees of HINDU PRAGATI SANGHA

I report to the charity trustees on my examination of the accounts of HINDU PRAGATI SANGHA (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Salim Kala

FCCA

KALA ATKINSON

Chartered Certified Accountants

& Statutory Auditors

43 Upton Lane

London

E7 9PA

Date: 13 October 2022

HINDU PRAGATI SANGHA

Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,745	-	40,745	18,029
Investment income	2	<u>1</u>	<u>-</u>	<u>1</u>	<u>9</u>
Total		40,746	-	40,746	18,038
EXPENDITURE ON					
Raising funds		<u>19,849</u>	<u>-</u>	<u>19,849</u>	<u>12,998</u>
NET INCOME		20,897	-	20,897	5,040
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>579,447</u>	<u>32,231</u>	<u>611,678</u>	<u>606,638</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>600,344</u></u>	<u><u>32,231</u></u>	<u><u>632,575</u></u>	<u><u>611,678</u></u>

The notes form part of these financial statements

HINDU PRAGATI SANGHA**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	5	657,098	32,231	689,329	689,329
CURRENT ASSETS					
Cash at bank and in hand		12,728	-	12,728	15,252
CREDITORS					
Amounts falling due within one year	6	(2,285)	-	(2,285)	(3,736)
NET CURRENT ASSETS		<u>10,443</u>	<u>-</u>	<u>10,443</u>	<u>11,516</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		667,541	32,231	699,772	700,845
CREDITORS					
Amounts falling due after more than one year	7	(67,197)	-	(67,197)	(89,167)
NET ASSETS		<u>600,344</u>	<u>32,231</u>	<u>632,575</u>	<u>611,678</u>
FUNDS	9				
Unrestricted funds				600,344	579,447
Restricted funds				<u>32,231</u>	<u>32,231</u>
TOTAL FUNDS				<u>632,575</u>	<u>611,678</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2022 and were signed on its behalf by:


Dhirendra Kumar Datta
Trustee

HINDU PRAGATI SANGHA

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, Fittings and Equipments : 0%
Land and Buildings : 0%

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>1</u>	<u>9</u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,029	-	18,029
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
Total	18,038	-	18,038
EXPENDITURE ON			
Raising funds	<u>12,998</u>	<u>-</u>	<u>12,998</u>
NET INCOME	5,040	-	5,040
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>574,407</u>	<u>32,231</u>	<u>606,638</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>579,447</u></u>	<u><u>32,231</u></u>	<u><u>611,678</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	<u>635,336</u>	<u>53,993</u>	<u>689,329</u>
NET BOOK VALUE			
At 31 December 2021	<u><u>635,336</u></u>	<u><u>53,993</u></u>	<u><u>689,329</u></u>
At 31 December 2020	<u><u>635,336</u></u>	<u><u>53,993</u></u>	<u><u>689,329</u></u>

HINDU PRAGATI SANGHA

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts (see note 8)	1,925	3,376
Other creditors	<u>360</u>	<u>360</u>
	<u>2,285</u>	<u>3,736</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans (see note 8)	<u>67,197</u>	<u>89,167</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>1,925</u>	<u>3,376</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	67,197	89,167

9. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	579,447	20,897	600,344
Restricted funds			
Restricted fund	32,231	-	32,231
	<u>611,678</u>	<u>20,897</u>	<u>632,575</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,746	(19,849)	20,897
	<u>40,746</u>	<u>(19,849)</u>	<u>20,897</u>

HINDU PRAGATI SANGHA

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	574,407	5,040	579,447
Restricted funds			
Restricted fund	32,231	-	32,231
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>606,638</u>	<u>5,040</u>	<u>611,678</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,038	(12,998)	5,040
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>18,038</u>	<u>(12,998)</u>	<u>5,040</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	574,407	25,937	600,344
Restricted funds			
Restricted fund	32,231	-	32,231
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>606,638</u>	<u>25,937</u>	<u>632,575</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 £
Unrestricted funds			
General fund	58,784	(32,847)	25,937
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>58,784</u>	<u>(32,847)</u>	<u>25,937</u>

HINDU PRAGATI SANGHA

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. RELATED PARTY DISCLOSURES

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

HINDU PRAGATI SANGHA

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Mortgage Fund	-	6,390
Donation for Community	<u>40,745</u>	<u>11,639</u>
	40,745	18,029
Investment income		
Deposit account interest	<u>1</u>	<u>9</u>
Total incoming resources	40,746	18,038
EXPENDITURE		
Raising donations and legacies		
Insurance	1,449	1,395
Light and heat	1,085	1,311
Telephone	349	432
Sundries	1,163	356
Water bill	673	-
Puja Shamogri	1,780	879
Proshad	1,209	602
Priest fees	1,074	672
Trade Refuse and Cleaning	1,554	267
Repair & Renewals	3,172	611
Accountancy	360	360
Mortgage Interest	<u>5,981</u>	<u>6,113</u>
	<u>19,849</u>	<u>12,998</u>
Total resources expended	<u>19,849</u>	<u>12,998</u>
Net income	<u><u>20,897</u></u>	<u><u>5,040</u></u>

This page does not form part of the statutory financial statements