

**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

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for the Year Ended 31 December 2024**

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# **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 Rhonddda 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		38,997	-	38,997	35,591
Investment income	2	<u>98</u>	<u>-</u>	<u>98</u>	<u>73</u>
<b>Total</b>		<u>39,095</u>	<u>-</u>	<u>39,095</u>	<u>35,664</u>
<b>EXPENDITURE ON</b>					
Raising funds		<u>40,458</u>	<u>-</u>	<u>40,458</u>	<u>32,195</u>
<b>NET INCOME</b>		(1,363)	-	(1,363)	3,469
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		620,056	32,231	652,287	648,818
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	5	666,925	32,231	699,156	695,845
<b>CURRENT ASSETS</b>					
Cash at bank		11,307	-	11,307	19,791
<b>CREDITORS</b>					
Amounts falling due within one year	6	(3,810)	-	(3,810)	(3,965)
<b>NET CURRENT ASSETS</b>		<u>7,498</u>	<u>-</u>	<u>7,498</u>	<u>15,826</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		674,422	32,231	706,653	711,671
<b>CREDITORS</b>					
Amounts falling due after more than one year	7	(55,728)	-	(55,728)	(59,384)
<b>NET ASSETS</b>		<u>618,694</u>	<u>32,231</u>	<u>650,925</u>	<u>652,287</u>
<b>FUNDS</b>	9				
Unrestricted funds				618,694	620,056
Restricted funds				<u>32,231</u>	<u>32,231</u>
<b>TOTAL FUNDS</b>				<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

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

#### 5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
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>
 <b>NET BOOK VALUE</b>			
At 31 December 2024	<u>635,336</u>	<u>63,820</u>	<u>699,156</u>
At 31 December 2023	<u>635,336</u>	<u>60,509</u>	<u>695,845</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>3,810</u>	<u>3,965</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 £
<b>Unrestricted funds</b>			
General fund	620,056	(1,363)	618,693
<b>Restricted funds</b>			
Restricted fund	32,231	-	32,231
	<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 £
<b>Unrestricted funds</b>			
General fund	39,095	(40,458)	(1,363)
	<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 £
<b>Unrestricted funds</b>			
General fund	616,587	3,469	620,056
<b>Restricted funds</b>			
Restricted fund	32,231	-	32,231
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	35,664	(32,195)	3,469
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	616,587	2,606	619,193
<b>Restricted funds</b>			
Restricted fund	32,231	-	32,231
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	75,259	(72,653)	2,606
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Mortgage Fund	7,623	6,391
Donation for Community	<u>31,374</u>	<u>29,200</u>
	38,997	35,591
<b>Investment income</b>		
Deposit account interest	<u>98</u>	<u>73</u>
<b>Total incoming resources</b>	39,095	35,664
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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>
<b>Net income</b>	<u>(1,363)</u>	<u>3,469</u>

This page does not form part of the statutory financial statements