

Report of the Trustees and
Financial Statements for the Year Ended 5 April 2025
for
Radha Madhav Society (UK)

Radha Madhav Society (UK)

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for the Year Ended 5 April 2025

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Radha Madhav Society (UK)

Report of the Trustees for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 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

Radha Madhav Society (UK) is a non-profit, religious, educational and charitable organisation. It serves as the United Kingdom's affiliate of Jagadguru Kripalu Parishat (JKP), which is the worldwide mission of His Divine Excellency Bhakti Yoga Rasavatara Shri 1008 Jagadguru Shri Kripalu Ji Maharaj, the supreme acharya of this age. The JKP trusts aims to contribute to the material well-being of mankind by providing orphans, widows, and other needy and deprived persons. The trust has established many educational institutions, charitable hospitals and regularly organises medical relief camps for the deprived and needy.

Review of activities

Throughout the year, Radha Madhav Society organised various discourses based on the wisdom of ancient Hindu scriptures across major cities in the UK. Home 'Bhakti Yoga Sankertans' were conducted by esteemed pracharakas of Jagadguru Shri Kripalujji Maharaj including Sushree Dr Bageeshwari Devi, Swami Nikhilandand, and Sushree Siddeshwari Devi during their tours.

Major Hindu festivals were celebrated at the Society's main center at 109 Edgehill Road, Leicester, as well as at local temples and devotees' residences. Significant public discourses included 'Power of Divine Love' in Reading, 'How to be Happy?' in Southall, and a diverse range of newly hosted spiritual sessions.

Notable discourse series from the schedule included "Life Changing Lessons from Bhagavad Gita", "bhakti Yoga - the easiest path to peace and joy today", "Love Wins over Dharma in Ramayana", and "Krishna Leela". The Society also addressed profound philosophical questions through focused task like "Is it true that bad things happen to good people?" and "What is the need and importance of a Guru?".

In addition to these discourses, the year featured deeply immersive events, such as a special 9-hour Hare Ram Sankirtan, London Home Satsangs, a Shri Ram Retreat, and grand celebrations for major festivals including Ram Navami, Sita Navami, Guru Purnima, Janmashtami and Nandotstav.

To reach an even wider audience, international television channels continued broadcasting Jagadguru Kripalujji Maharaj's ongoing series of discourses on Vedic philosophy, offering widespread spiritual uplift.

FINANCIAL REVIEW

How finances were generated and used

In the financial year ended April 5 2025, Radha Madhav Society received donations amounting to £844,133 (2024: £508,763), Gift Aid amounting to £177,853 (2024: £114,276) and other interest earned in the year £2,480 (2024: £376) making the total income in the year of £1,024,466 (2024: £623,415) - an year on year increase of 64%. Charitable grants and expenditures in the year reflecting the society's commitment to its humanitarian mission totalled £ 856,748 (2004: £584,609), leaving a retained surplus of £167,718 (2024: £38,806).

After adjusting for non-monetary items, the net funds of the charity increased by £112,007 (2024: £41,875).

Sources of Income

The primary sources of income include:

- * Monthly Donations: Regular contributions from devoted members.
- * Ad Hoc Donations: Generous one-time donations from members and supporters.

Expenditures

The society allocated funds towards several key areas:

- * Charitable Trusts: Significant financial support totalling £812,000 (2024: £545,625) was directed to charitable trusts established by Jagadguru Kripalu Parishat in India, which aid rural populations through hospitals and educational institutions.
- * Local Activities: Funds totalling £5,099 (2024: £3,650) were also utilised for organizing events and spiritual programs within the UK.
- * Publicity and promotions: Expenditures included broadcasting spiritual talks on Aastha International TV amounted to £15,099 (2024: £15,304)
- * Travel Expenses: Financial resources covered transportation and subsistence for visiting speakers during their stay in the UK amounting to £3,300 (2024: £3,919).

This comprehensive approach ensures that Radha Madhav Society continues to fulfil its mission of serving humanity while promoting spiritual growth within the community.

Radha Madhav Society (UK)

Report of the Trustees
for the Year Ended 5 April 2025

FINANCIAL REVIEW

Investment policy and objectives

The charity's investment policy focuses on preserving capital while generating reasonable returns to support its charitable activities. Key objectives include safeguarding assets, ensuring liquidity, and optimizing returns within acceptable risk parameters. Investments are made prudently, prioritizing the charity's aims, maintaining liquidity, diversifying the portfolio, managing risks effectively, and adhering to ethical considerations. Regular monitoring and reviews ensure compliance with this policy.

Reserves policy

Radha Madhav Society (UK) maintains a prudent financial strategy to ensure operational continuity by keeping cash reserves equivalent to double its annual support costs. Management trustees are responsible for evaluating and adjusting reserve levels based on operational budgets. The policy includes designated funds for specific purposes, such as property management and future capital projects, demonstrating the charity's commitment to financial stability and strategic planning.

Risk management

The Trustees have a risk management strategy which comprises an ongoing review of the principal risks and uncertainties that the charity faces. The Board has established policies to mitigate those risks, specifically regarding financial controls (inter-sessional reviews), overseas grant monitoring, and regulatory compliance.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning future activities.

Going concern

The trustees have assessed the charity's ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements and, having considered the charity's reserves and forecast cash flows, are satisfied that it has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the going concern basis has been adopted in preparing these financial statements.

Fundraising policy

Radha Madhav Society UK's Fundraising Policy outlines its commitment to legal, ethical, and effective fundraising practices. The charity aims to secure financial resources to support its mission through community engagement, grant opportunities, and recurring donations. A Fundraising Committee oversees initiatives while ensuring transparency and compliance with legal standards. The policy emphasizes respect for donors and ongoing training for staff and volunteers.

Complaints policy

The Complaints Policy emphasises viewing complaints as opportunities for improvement. It provides a clear procedure for addressing complaints related to the charity's programs, events, and communications. The policy ensures fair investigation, timely resolution, and confidentiality while encouraging feedback to enhance services. Overall responsibility lies with the board of trustees.

Serious incident and reporting procedure

This procedure establishes a framework for addressing serious incidents that may harm beneficiaries or the charity's reputation. It defines serious incidents and outlines reporting steps, including immediate response, internal notification, documentation, assessment, external reporting to the Charity Commission, transparent communication with stakeholders, and post-incident reviews for continuous improvement. This commitment reinforces the charity's dedication to accountability and responsible stewardship of resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity was established on 21st September 1988, as IBYSS UK, and on 11th July 2006, the name, Radha Madhav Society (UK) was adopted and registered.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

327921

Principal address

109 Edgehill Road
Leicester
LE4 9ED

Radha Madhav Society (UK)

Report of the Trustees
for the Year Ended 5 April 2025

Trustees

M H Belki
R Ramamoorthy
N H Panchal
B K Saha

Auditors

A D Doshi & Co
Chartered Certified Accountants
and Registered Auditors
43 Glen Way
Leicester
LE2 5YF

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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 26 February 2026 and signed on its behalf by:



N H Panchal - Trustee

**Report of the Independent Auditors to the Trustees of
Radha Madhav Society (UK)**

Opinion

We have audited the financial statements of Radha Madhav Society (UK) (the 'charity') for the year ended 5 April 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

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.

Report of the Independent Auditors to the Trustees of
Radha Madhav Society (UK)

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- * we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, FRS 102 and Charities SORP(FRS 102)
- * made enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud, and their knowledge of any actual or potential litigation and claims
- * considered the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations
- * tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions
- * agreed financial statements to underlying supporting documentation and their compliance with applicable laws and regulations

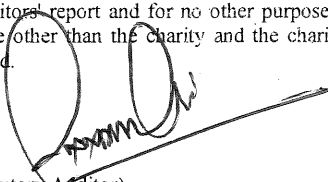
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or 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. This description forms part of our Report of the Independent Auditors.

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 auditor's 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.



Amit Doshi (Senior Statutory Auditor)
For and on behalf of A D Doshi & Co
Statutory Auditors
43 Glen Way
Leicester
LE2 5YF

26 February 2026

Radha Madhav Society (UK)

Statement of Financial Activities
for the Year Ended 5 April 2025

		5.4.25 Unrestricted fund £	5.4.24 Total funds as restated £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,021,986	623,039
Investment income	3	2,480	376
Total		<u>1,024,466</u>	<u>623,415</u>
 EXPENDITURE ON			
Raising funds	4	39,649	35,334
Charitable activities	5	817,099	549,275
 Total		<u>856,748</u>	<u>584,609</u>
 NET INCOME		167,718	38,806
 RECONCILIATION OF FUNDS			
Total funds brought forward		515,727	445,179
As previously reported		(31,742)	-
Prior year adjustment	10		
As restated		<u>483,985</u>	<u>445,179</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>651,703</u></u>	<u><u>483,985</u></u>

The notes form part of these financial statements

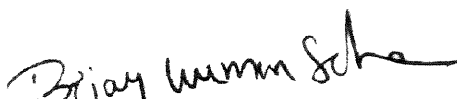
Radha Madhav Society (UK)**Balance Sheet**
5 April 2025

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds as restated £
FIXED ASSETS			
Tangible assets	11	116,503	119,018
CURRENT ASSETS			
Debtors	12	174,103	110,462
Cash at bank and in hand		<u>369,497</u>	<u>257,490</u>
		543,600	367,952
CREDITORS			
Amounts falling due within one year	13	(8,400)	(2,985)
NET CURRENT ASSETS		<u>535,200</u>	<u>364,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		651,703	483,985
NET ASSETS		<u>651,703</u>	<u>483,985</u>
FUNDS	14		
Unrestricted funds		<u>651,703</u>	<u>483,985</u>
TOTAL FUNDS		<u>651,703</u>	<u>483,985</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2026 and were signed on its behalf by:



N H Panchaj - Trustee


B K Saha - Trustee

The notes form part of these financial statements

Radha Madhav Society (UK)

Cash Flow Statement
for the Year Ended 5 April 2025

		5.4.25	5.4.24
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	<u>112,007</u>	<u>41,875</u>
Net cash provided by operating activities		<u>112,007</u>	<u>41,875</u>
Change in cash and cash equivalents in the reporting period		112,007	41,875
Cash and cash equivalents at the beginning of the reporting period		<u>257,490</u>	<u>215,615</u>
Cash and cash equivalents at the end of the reporting period		<u>369,497</u>	<u>257,490</u>

The notes form part of these financial statements

Radha Madhav Society (UK)

Notes to the Cash Flow Statement
for the Year Ended 5 April 2025

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	5.4.25	5.4.24 as restated
		£	£
	Net income for the reporting period (as per the Statement of Financial Activities)	167,718	38,806
	Adjustments for:		
	Depreciation charges	2,515	2,515
	(Increase)/decrease in debtors	(63,641)	164
	Increase in creditors	<u>5,415</u>	<u>390</u>
	Net cash provided by operations	<u>112,007</u>	<u>41,875</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.24 £	Cash flow £	At 5.4.25 £
Net cash			
Cash at bank and in hand	<u>257,490</u>	<u>112,007</u>	<u>369,497</u>
	<u>257,490</u>	<u>112,007</u>	<u>369,497</u>
Total	<u>257,490</u>	<u>112,007</u>	<u>369,497</u>

The notes form part of these financial statements

Radha Madhav Society (UK)

Notes to the Financial Statements **for the Year Ended 5 April 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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 2% on cost
Improvements to property	- 2% on cost

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.

Going concern

The trustees have assessed the charity's ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements and, having considered the charity's reserves and forecast cash flows, are satisfied that it has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the going concern basis has been adopted in preparing these financial statements.

2. DONATIONS AND LEGACIES

	5.4.25	5.4.24 as restated
	£	£
Donations	844,133	508,763
Gift aid	177,853	114,276
	<u>1,021,986</u>	<u>623,039</u>

Radha Madhav Society (UK)

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

3. INVESTMENT INCOME	5.4.25	5.4.24 as restated
	£	£
Deposit account interest	<u>2,480</u>	<u>376</u>
4. RAISING FUNDS		
Raising donations and legacies	5.4.25	5.4.24 as restated
	£	£
Support costs	<u>39,649</u>	<u>35,334</u>
5. CHARITABLE ACTIVITIES COSTS		Grant funding of activities (see note 6) £
Overseas Projects		812,000
Local Projects		<u>5,099</u>
		<u>817,099</u>
6. GRANTS PAYABLE	5.4.25	5.4.24 as restated
	£	£
Overseas Projects		
	812,000	545,625
Local Projects		
	<u>5,099</u>	<u>3,650</u>
	<u>817,099</u>	<u>549,275</u>

Radha Madhav Society (UK)

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

7. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Raising donations and legacies	<u>28,209</u>	<u>525</u>	<u>2,515</u>	<u>8,400</u>	<u>39,649</u>

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

Management

	5.4.25	5.4.24 as restated
	Raising donations and legacies	Total activities
	£	£
Rates and water	1,521	1,323
Insurance	1,410	1,250
Light and heat	3,530	3,122
Telephone & TV	1,592	1,526
Functions and festivals	1,123	300
Publicity and Promotions	15,099	15,304
Housekeeping & Sundries	305	1,816
Travel and Transport	3,300	3,919
Repairs and Renewals	<u>329</u>	<u>865</u>
	<u>28,209</u>	<u>29,425</u>

Finance

	5.4.25	5.4.24 as restated
	Raising donations and legacies	Total activities
	£	£
Bank charges	<u>525</u>	<u>409</u>

Other

	5.4.25	5.4.24 as restated
	Raising donations and legacies	Total activities
	£	£
Depreciation of tangible fixed assets	<u>2,515</u>	<u>2,515</u>

Governance costs

	5.4.25	5.4.24 as restated
	Raising donations and legacies	Total activities
	£	£
Auditors' remuneration	4,800	-
Accountancy fees	<u>3,600</u>	<u>2,985</u>
	<u>8,400</u>	<u>2,985</u>

Radha Madhav Society (UK)

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	623,039
Investment income	<u>376</u>
Total	<u>623,415</u>
 EXPENDITURE ON	
Raising funds	35,334
Charitable activities	
Overseas Projects	545,625
Local Projects	<u>3,650</u>
Total	<u>584,609</u>
 NET INCOME	38,806
 RECONCILIATION OF FUNDS	
Total funds brought forward	445,179
 TOTAL FUNDS CARRIED FORWARD	<u><u>483,985</u></u>

10. PRIOR YEAR ADJUSTMENT

During the preparation of the financial statements for the year ended 5 April 2025, the charity identified that depreciation on certain tangible fixed assets had not been fully provided for in prior financial periods. This omission has been treated as a prior period error in accordance with FRS 102 Section 10 Accounting Policies, Estimates and Errors.

The error has been corrected retrospectively by adjusting the comparative figures for the year ended 5 April 2024 and the opening fund balances as at 6 April 2024, as if the correct depreciation charges had been recorded in those periods.

The impact of the prior period adjustment is as follows:

Increase in 2024 depreciation charge: £2,515

Reduction in 2024 net movement in funds: £2,515

Reduction in net book value of tangible fixed assets (2024 comparative): £2,515

Reduction in opening unrestricted funds at 6 April 2024 (pre 2024 depreciation): £29,227

Total reduction in funds: £31,742

Comparative information for the year ended 5 April 2024 has been restated accordingly.

Radha Madhav Society (UK)

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 6 April 2024 and 5 April 2025	<u>65,000</u>	<u>85,760</u>	<u>150,760</u>
DEPRECIATION			
At 6 April 2024	19,200	12,542	31,742
Charge for year	<u>800</u>	<u>1,715</u>	<u>2,515</u>
At 5 April 2025	<u>20,000</u>	<u>14,257</u>	<u>34,257</u>
NET BOOK VALUE			
At 5 April 2025	<u>45,000</u>	<u>71,503</u>	<u>116,503</u>
At 5 April 2024	<u>45,800</u>	<u>73,218</u>	<u>119,018</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25	5.4.24 as restated
	£	£
Trade debtors	<u>174,103</u>	<u>110,462</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25	5.4.24 as restated
	£	£
Other creditors	<u>8,400</u>	<u>2,985</u>

14. MOVEMENT IN FUNDS

	At 6.4.24 £	Prior year adjustment £	Net movement in funds £	At 5.4.25 £
Unrestricted funds				
General fund	515,727	(31,742)	167,718	651,703
TOTAL FUNDS	<u>515,727</u>	<u>(31,742)</u>	<u>167,718</u>	<u>651,703</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,024,466	(856,748)	167,718
TOTAL FUNDS	<u>1,024,466</u>	<u>(856,748)</u>	<u>167,718</u>

Radha Madhav Society (UK)

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	445,179	38,806	483,985
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>445,179</u>	<u>38,806</u>	<u>483,985</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	623,415	(584,609)	38,806
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>623,415</u>	<u>(584,609)</u>	<u>38,806</u>

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

	At 6.4.23 £	Prior year adjustment £	Net movement in funds £	At 5.4.25 £
Unrestricted funds				
General fund	445,179	(31,742)	206,524	619,961
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>445,179</u>	<u>(31,742)</u>	<u>206,524</u>	<u>619,961</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	1,647,881	(1,441,357)	206,524
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,647,881</u>	<u>(1,441,357)</u>	<u>206,524</u>

Radha Madhav Society (UK)

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

15. RELATED PARTY DISCLOSURES

Trustees and other related parties made donations to the Charity during the year totalling £94,383 (2024: £77,480). These donations were made on the same terms as those available to the general public. No trustee or related party received any benefit from these donations.

No trustee or related party received any remuneration or other benefits from the Charity during the year.