

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Hindu Temple Society

Aggarwal Accounts Limited
249 Leamington Road
Coventry
CV3 6NB

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for the Year Ended 31 March 2025

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Hindu Temple Society

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

512062

Principal address

380 Stoney Stanton Road
Coventry
West Midlands
CV6 5DJ

Trustees

Mr B L Sharma
Mr P K Farmah (appointed 17.6.25)
Mr N Ohri (appointed 15.1.26)

Executive Committee

President Mr J K Sharma
Secretary Mr P S Sood
Treasurer Mr K R Aggarwal

Independent Examiner

Aggarwal Accounts Limited
249 Leamington Road
Coventry
CV3 6NB

Approved by order of the board of trustees on 30 January 2026 and signed on its behalf by:


Mr B L Sharma - Trustee

Independent Examiner's Report to the Trustees of
Hindu Temple Society

Independent examiner's report to the trustees of Hindu Temple Society

I report to the charity trustees on my examination of the accounts of Hindu Temple Society (the Trust) for the year ended 31 March 2025.

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.



Suman Aggarwal

Aggarwal Accounts Limited
249 Leamington Road
Coventry
CV3 6NB

30 January 2026

Hindu Temple Society

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	220,410	133,510
Investment income	3	6,600	5,136
Other income		197	2,246
Total		<u>227,207</u>	<u>140,892</u>
EXPENDITURE ON			
Raising funds	4	87,910	91,477
Other		1,127	1,376
Total		<u>89,037</u>	<u>92,853</u>
NET INCOME		138,170	48,039
RECONCILIATION OF FUNDS			
Total funds brought forward		1,294,632	1,246,593
TOTAL FUNDS CARRIED FORWARD		<u><u>1,432,802</u></u>	<u><u>1,294,632</u></u>

The notes form part of these financial statements

Hindu Temple Society

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	8	582,130	581,840
CURRENT ASSETS			
Cash at bank and in hand		852,722	712,792
CREDITORS			
Amounts falling due within one year	9	(2,050)	-
NET CURRENT ASSETS		<u>850,672</u>	<u>712,792</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,432,802	1,294,632
NET ASSETS		<u>1,432,802</u>	<u>1,294,632</u>
FUNDS	10		
Unrestricted funds		1,432,802	1,294,632
TOTAL FUNDS		<u>1,432,802</u>	<u>1,294,632</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2026 and were signed on its behalf by:



Mr B L Sharma - Trustee

The notes form part of these financial statements

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

31.3.25	31.3.24
£	£
148,384	118,590
68,976	-
1,000	860
2,050	14,060
<u>220,410</u>	<u>133,510</u>

Donations
Gift aid
Membership
Trip organise

3. INVESTMENT INCOME

31.3.25	31.3.24
£	£
<u>6,600</u>	<u>5,136</u>

Rents received

4. RAISING FUNDS

Raising donations and legacies

31.3.25	31.3.24
£	£
20,640	21,650
2,233	2,432
1,520	1,680
13,585	19,281
632	746
290	242
1,963	489
403	200
4,735	4,490
237	-
<u>46,238</u>	<u>51,210</u>

Staff costs
Rates and water
Insurance
Light and heat
Telephone
Postage and stationery
Sundries
Donation
Cleaning
Bank charges

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. **RAISING FUNDS - continued**

Other trading activities	31.3.25	31.3.24
	£	£
	19,472	18,460
Purchases	4,000	-
Commission	-	4,675
Legal and Professional fees	<u>23,472</u>	<u>23,135</u>
 Investment management costs	 31.3.25	 31.3.24
	£	£
	-	13,760
Tours and Trips	18,200	3,372
Property repairs	<u>18,200</u>	<u>17,132</u>
 Aggregate amounts	 <u>87,910</u>	 <u>91,477</u>

5. **TRUSTEES' REMUNERATION AND BENEFITS**

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

Trustees' expenses

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. STAFF COSTS

31.3.25	31.3.24
£	£
20,640	21,650
<u>20,640</u>	<u>21,650</u>

Wages and salaries

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

<u>31.3.25</u>	<u>31.3.24</u>
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No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND ENDOWMENTS FROM
Donations and legacies

Investment income
Other income

Total

Unrestricted
fund
£

133,510

5,136

2,246

140,892

EXPENDITURE ON
Raising funds

91,477

Other
Total

1,376

92,853

NET INCOME

48,039

RECONCILIATION OF FUNDS
Total funds brought forward

1,246,593

TOTAL FUNDS CARRIED FORWARD

1,294,632

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	576,206	98,389	674,595
Additions	-	1,417	1,417
At 31 March 2025	<u>576,206</u>	<u>99,806</u>	<u>676,012</u>
DEPRECIATION			
At 1 April 2024	-	92,755	92,755
Charge for year	-	1,127	1,127
At 31 March 2025	-	<u>93,882</u>	<u>93,882</u>
NET BOOK VALUE			
At 31 March 2025	<u>576,206</u>	<u>5,924</u>	<u>582,130</u>
At 31 March 2024	<u>576,206</u>	<u>5,634</u>	<u>581,840</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	<u>2,050</u>	-

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,294,632	138,170	1,432,802
TOTAL FUNDS	<u>1,294,632</u>	<u>138,170</u>	<u>1,432,802</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	227,207	(89,037)	138,170
TOTAL FUNDS	<u>227,207</u>	<u>(89,037)</u>	<u>138,170</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,246,593	48,039	1,294,632
TOTAL FUNDS	<u>1,246,593</u>	<u>48,039</u>	<u>1,294,632</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,892	(92,853)	48,039
TOTAL FUNDS	<u>140,892</u>	<u>(92,853)</u>	<u>48,039</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,246,593	186,209	1,432,802
TOTAL FUNDS	<u>1,246,593</u>	<u>186,209</u>	<u>1,432,802</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	368,099	(181,890)	186,209
TOTAL FUNDS	<u>368,099</u>	<u>(181,890)</u>	<u>186,209</u>

11. RELATED PARTY DISCLOSURES

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

Hindu Temple Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	148,384	118,590
Gift aid	68,976	-
Membership	1,000	860
Trip organise	2,050	14,060
	<u>220,410</u>	<u>133,510</u>
Investment income		
Rents received	6,600	5,136
Other income		
Interest received	197	2,246
Total incoming resources	<u>227,207</u>	<u>140,892</u>
EXPENDITURE		
Raising donations and legacies		
Wages	20,640	21,650
Rates and water	2,233	2,432
Insurance	1,520	1,680
Light and heat	13,585	19,281
Telephone	632	746
Postage and stationery	290	242
Sundries	1,963	489
Donation	403	200
Cleaning	4,735	4,490
Bank charges	237	-
	<u>46,238</u>	<u>51,210</u>
Other trading activities		
Purchases	19,472	18,460
Commission	4,000	-
Legal and Professional fees	-	4,675
	<u>23,472</u>	<u>23,135</u>

This page does not form part of the statutory financial statements