

HINDU RELIGIOUS SOCIETY

England & Wales · Charity number 518092

Details

Status Registered

Legal form Other

Registered 1986-10-16

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

Contact

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Brunswick Road
Withington
Manchester
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Activities

Objects: THE OBJECTS OF THE SOCIETY ARE THE ADVANCEMENT OF THE HINDU RELIGION. FOR FURTHER DETAILS SEE CLAUSE 2.

Activities: Providing a centre together with facilities to enable people of the Hindu faith to attend to worship as well as providing religious discourses and providing all kinds of religious services including connected to births, marriages and deaths to the local Hindu community at large.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£89,151	£52,456	-	-
2024-03-31	£88,409	£48,853	-	-
2023-03-31	£33,638	£43,206	-	-
2022-03-31	£48,655	£27,851	-	-
2021-03-31	£38,610	£20,410	-	-

Trustees

Name	Role	Appointed
Dinesh Maheshwari	Chair	2024-07-21
Amit Kumar		2024-07-21
Dinesh Arora		2024-07-21
Namratta Bedi		2024-07-21
Pradeep Gupta		2024-07-21
Veena Seth		2024-07-21

Accounts

HINDU RELIGIOUS SOCIETY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

REGISTERED CHARITY NO: 518092

HINDU RELIGIOUS SOCIETY

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

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HINDU RELIGIOUS SOCIETY

YEAR ENDED 31 MARCH 2025

ASSOCIATION INFORMATION

LEGAL NATURE:	UNINCORPORATED ASSOCIATION
CONSTITUTION ADOPTED:	13 APRIL 1986
STATUS:	REGISTERED CHARITY
DATE OF REGISTRATION:	16 OCTOBER 1986
REGISTERED NUMBER:	518092
TRUSTEES:	MR SURESH RUIA MR PRADEEP GUPTA MR MANEET KAPOOR MR NIRANJAN HARISHANKER BHATT MR SUNIL SOOD
PRINCIPAL ESTABLISHMENT:	GANDHI HALL BRUNSWICK ROAD WITHINGTON MANCHESTER M20 4QB
INDEPENDENT EXAMINER	DEVSHI CHOTHANI c/o DBF ASSOCIATES CHARTERED ACCOUNTANTS STATUTORY AUDITORS SOUTH CHEETHAM BUSINESS CENTRE 10 PARKPLACE MANCHESTER M4 4EY

HINDU RELIGIOUS SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024.

This report is prepared in accordance with the association's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005 and revised in May 2008), and have been adopted in preparing their annual report and financial statements of the charity. The trustees confirm their compliance with their duty under section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Objects

Providing a centre together with facilities to enable people of the Hindu faith to attend to worship as well as providing religious discourses and providing all kinds of religious services including connected to births, marriages and deaths to the local Hindu community at large.

Organisation

The association is managed by the six trustees listed on page 1. They meet regularly as a management committee. They are not subject to periodic re-election. They collectively manage the risks to which the association is exposed. Suitable controls and procedures have been implemented to mitigate these risks.

Financial Review

In respect of the association's unrestricted funds a surplus of £36,595 was achieved (2024 Surplus of £39,556).
In respect of the association's restricted funds a surplus of £Nil was achieved (2024 - Nil).

Future Plans

The association plans to provide a similar level of service in 2026 as that delivered to its beneficiaries in the past, subject only to available funding.

HINDU RELIGIOUS SOCIETY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED**

Investment Policy

The liquid assets of the association are invested in fixed term deposits and risk free investments for ease of access. This investment policy is reviewed annually.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's independent examiner is unaware. We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association some years ago. He has expressed his willingness to continue in that capacity.

Approval of the Report

This report was approved by the trustees on December 2025 and is signed on their behalf by:-

.....Trustee Trustee

Date.....

HINDU RELIGIOUS SOCIETY
FOR THE YEAR ENDED 31 MARCH 2025

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
HINDU RELIGIOUS SOCIETY
FOR THE YEAR ENDED 31 MARCH 2025**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 March 2024 as set out on pages 6 and 7 together with the notes on pages 8 to 10.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- a) to examine the Financial Statements under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act);
- c) to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

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

Independent Examiner's statement

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

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

.....
DEVSHI CHOTHANI
Senior Partner of DBF Associates
Chartered Accountants
10 Park Place
Manchester M4 4EY

Date 2025

HINDU RELIGIOUS SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2025

	NOTES	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
		£	£	£	£
INCOMING RESOURCES FROM					
Charitable Activities	2	83,708	-	83,708	78,040
Generated Funds	3	5,443	-	5,443	10,369
TOAL INCOMING RESOURCES		<u>89,151</u>	<u>-</u>	<u>89,151</u>	<u>88,409</u>
RESOURCES EXPENDED ON					
Charitable Activities	4	52,456	-	52,456	48,853
TOTAL RESOURCES EXPENDED		<u>52,456</u>	<u>-</u>	<u>52,456</u>	<u>48,853</u>
Net Incoming Resources		36,695	-	36,695	39,556
Movement Between Funds		-	-	-	-
Net Movement in funds for the year		<u>36,695</u>	<u>-</u>	<u>36,695</u>	<u>39,556</u>
Total Funds brought forward		344,922		344,922	305,366
TOTAL FUNDS CARRIED FORWARD		<u>381,617</u>	<u>-</u>	<u>381,617</u>	<u>344,922</u>

HINDU RELIGIOUS SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2025

	NOTES	2025	2024
	£	£	£
<u>FIXED ASSETS</u>			
Land & Property	88,129	88,129	
Statues & Platforms	8,902	8,902	
Fixtures & Fittings	672	672	
		97,703	97,703
<u>CURRENT ASSETS</u>			
Natwest Reserve	6,421	114,655	
Temple Development A/C	21,949	-	
State Bank of India		-	
Natwest	240,996	116,899	
Cash In Hand	25	25	
Gift Aid Receivable	16,000	16,000	
		<u>285,392</u>	<u>247,579</u>
<u>CURRENT LIABILITIES</u>			
Payroll Taxation (PAYE)			
Pension Liability (NEST)			
Creditors & accruals		360	360
		<u>360</u>	<u>360</u>
<u>NET ASSETS</u>			
		<u>382,735</u>	<u>344,922</u>
<u>FUNDS</u>			
<u>Unrestricted Funds</u>			
General fund	6	382,735	344,922
<u>Restricted Funds</u>			
		-	-
TOTAL FUNDS		<u>382,735</u>	<u>344,922</u>

Approved by the management committee and signed on their behalf by:

PRESIDENT

TREASURER

HINDU RELIGIOUS SOCIETY

Notes forming part of the Financial Statements for the year ended 31 March 2025

1) Accounting Policies

- a) The Financial Statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities; *Statement of Recommended practice issued in March 2005 and revised in May 2008.*
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which cannot be recovered.
- e) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- f) Resources expended on governance costs are those costs derived from statutory or constitutional obligations placed on the charity.
- g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds ear-marked by the management committee for particular purposes.
- i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

HINDU RELIGIOUS SOCIETY
YEAR END 31ST MARCH 2025
NOTES TO THE ACCOUNTS

NOTE 2- INCOMING RESOURCES
FROM CHARITABLE ACTIVITIES

	2025			2024
	Unrestricted	Restricted	Total	
	£	£	£	£
Donations	68,571		68,571	61,475
Gift Aid	3,358		3,358	16,000
Membership Income	11,779		11,779	565
Temple Collections	-		-	-
Total	83,708	-	83,708	78,040

NOTE 3-INCOMING RESOURCES
FROM GENERATED FUNDS

Deposit	-	0	449
Rental Income	-	0	9,920
Interest Received	5,443	5,443	-
Total	5,443	-	10,369

NOTE 4-RESOURCES EXPENDED
ON CHARITABLE ACTIVITIES

	2025	2024
	£	£
Direct Costs:		
Charitable Expenditure – Stock for Charity Shop	1,794	-
Rent & Rates	21,370	15,950
Heat, Light & Power	350	-
Travel	1,991	-
Festivals	-	3,362
Donations	-	1,805
Volunteers' Expenses	-	1,763
Telephone	383	-
Repairs/Maintainance	3,195	-
Proffessional Fees (Governance)	4,529	-
Wages (Shastri Ji + Payroll)	18,844	21,992
Misc Exp.	-	-
Total	52,456	44,872
Support Costs:		
Repairs	-	-
Accountancy	-	-
Bank Charges	-	-
Cleaning & Waste	-	-
Post & Stationary	-	432
Travelling	-	-
Sundry Expenses	-	3,548
Total	-	3,980
Overall Total	52,456	48,852

HINDU RELIGIOUS SOCIETY
YEAR END 31ST MARCH 2025
NOTES TO THE ACCOUNTS

NOTE 5 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

	<u>Unrestricted Funds</u>	
	General Fund	Total
Incoming Resources	89,151	89,151
Resources Expended	52,456	52,456
Net Resources Expended	36,695	36,695
Funds at 1 April 2023	346,040	346,040
Funds at 31 March 2024	382,735	382,735

NOTE 6- RELATED PARTIES

There were no related party transactions during the year.

Accounts

HINDU RELIGIOUS SOCIETY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

REGISTERED CHARITY NO: 518092

HINDU RELIGIOUS SOCIETY

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

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HINDU RELIGIOUS SOCIETY

YEAR ENDED 31 MARCH 2024

ASSOCIATION INFORMATION

LEGAL NATURE:	UNINCORPORATED ASSOCIATION
CONSTITUTION ADOPTED:	13 APRIL 1986
STATUS:	REGISTERED CHARITY
DATE OF REGISTRATION:	16 OCTOBER 1986
REGISTERED NUMBER:	518092
TRUSTEES:	MR SURESH RUIA MR PRADEEP GUPTA MR MANEET KAPOOR MR NIRANJAN HARISHANKER BHATT MR SUNIL SOOD
PRINCIPAL ESTABLISHMENT:	GANDHI HALL BRUNSWICK ROAD WITHINGTON MANCHESTER M20 4QB
INDEPENDENT EXAMINER	DEVSHI CHOTHANI c/o DBF ASSOCIATES CHARTERED ACCOUNTANTS STATUTORY AUDITORS SOUTH CHEETHAM BUSINESS CENTRE 10 PARKPLACE MANCHESTER M4 4EY

HINDU RELIGIOUS SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024.

This report is prepared in accordance with the association's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005 and revised in May 2008), and have been adopted in preparing their annual report and financial statements of the charity. The trustees confirm their compliance with their duty under section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Objects

Providing a centre together with facilities to enable people of the Hindu faith to attend to worship as well as providing religious discourses and providing all kinds of religious services including connected to births, marriages and deaths to the local Hindu community at large.

Organisation

The association is managed by the six trustees listed on page 1. They meet regularly as a management committee. They are not subject to periodic re-election. They collectively manage the risks to which the association is exposed. Suitable controls and procedures have been implemented to mitigate these risks.

Financial Review

In respect of the association's unrestricted funds a surplus of £39,556 was achieved (2023 - (Deficit of £9,568)).
In respect of the association's restricted funds a surplus of £Nil was achieved (2023 - Nil).

Future Plans

The association plans to provide a similar level of service in 2025 as that delivered to its beneficiaries in the past, subject only to available funding.

HINDU RELIGIOUS SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024 CONTINUED

Investment Policy

The liquid assets of the association are invested in fixed term deposits and risk free investments for ease of access. This investment policy is reviewed annually.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's independent examiner is unaware. We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association some years ago. He has expressed his willingness to continue in that capacity.

Approval of the Report

This report was approved by the trustees on July 2024 and is signed on their behalf by:-

.....Trustee Trustee

Date.....

HINDU RELIGIOUS SOCIETY

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
HINDU RELIGIOUS SOCIETY
FOR THE YEAR ENDED 31 MARCH 2024**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 March 2024 as set out on pages 6 and 7 together with the notes on pages 8 to 10.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- a) to examine the Financial Statements under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act);
- c) to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

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

Independent Examiner's statement

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

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

.....
DEVSHI CHOTHANI
Senior Partner of DBF Associates
Chartered Accountants
10 Park Place
Manchester M4 4EY

Date 2024

HINDU RELIGIOUS SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2024

	NOTES	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	2024 <u>Total</u>	2023 <u>Total</u>
		£	£	£	£
INCOMING RESOURCES FROM					
Charitable Activities	2	78,040	-	78,040	25,637
Generated Funds	3	10,369	-	10,369	8,001
TOAL INCOMING RESOURCES		<u>88,409</u>	<u>-</u>	<u>88,409</u>	<u>33,638</u>
RESOURCES EXPENDED ON					
Charitable Activities	4	48,853	-	48,853	43,206
TOTAL RESOURCES EXPENDED		<u>48,853</u>	<u>-</u>	<u>48,853</u>	<u>43,206</u>
Net Incoming Resources		39,556	-	39,556	-
Movement Between Funds		-	-	-	-
Net Movement in funds for the year		<u>39,556</u>	<u>-</u>	<u>39,556</u>	<u>9,568</u>
Total Funds brought forward		305,934		305,934	314,934
TOTAL FUNDS CARRIED FORWARD		<u>345,490</u>	<u>-</u>	<u>345,490</u>	<u>305,366</u>

HINDU RELIGIOUS SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2024

	NOTES	2024	2023
	£	£	£
<u>FIXED ASSETS</u>			
Land & Property	88129	88129	
Statues & Platforms	8902	8902	
Fixtures & Fittings	<u>672</u>	<u>672</u>	
		97,703	97,703
<u>CURRENT ASSETS</u>			
Natwest Reserve	114,655	16,666	
Bank of Baroda	-	54,818	
State Bank of India	-	74,061	
Natwest	116,899	62,452	
Cash In Hand	25	25	
Gift Aid Receivable	<u>16,000</u>	<u>-</u>	
		247,579	208,023
<u>CURRENT LIABILITIES</u>			
Creditors & accruals		360	360
<u>NET ASSETS</u>		<u>344,922</u>	<u>305,366</u>
<u>FUNDS</u>			
<u>Unrestricted Funds</u>			
General fund	6	344,922	-
			305,366
<u>Restricted Funds</u>			
		-	-
TOTAL FUNDS		<u>344,922</u>	<u>305,366</u>

Approved by the management committee and signed on their behalf by:

PRESIDENT

TREASURER

HINDU RELIGIOUS SOCIETY

Notes forming part of the Financial Statements for the year ended 31 March 2024

1) Accounting Policies

- a) The Financial Statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities; *Statement of Recommended practice issued in March 2005 and revised in May 2008.*
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which cannot be recovered.
- e) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- f) Resources expended on governance costs are those costs derived from statutory or constitutional obligations placed on the charity.
- g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds ear-marked by the management committee for particular purposes.
- i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

HINDU RELIGIOUS SOCIETY
YEAR END 31ST MARCH 2024
NOTES TO THE ACCOUNTS

NOTE 2- INCOMING RESOURCES
FROM CHARITABLE ACTIVITIES

	2024			2023
	Unrestricted	Restricted	Total	
	£	£	£	£
Donations	61,475		61,475	25,637
Gift Aid	16,000		16,000	-
Membership Income	565		565	-
Temple Collections	-		-	-
Total	78,040	-	78,040	25,637

NOTE 3-INCOMING RESOURCES
FROM GENERATED FUNDS

Deposit	-	0	480
Rental Income	9,920	9,920	6,741
Interest Received	449	449	780
Total	10,369	-	8,001

NOTE 4-RESOURCES EXPENDED
ON CHARITABLE ACTIVITIES

	2024	2023
	£	£
Direct Costs:		
Transport	-	
Rent	15,950	19,000
Wages	21,992	20,442
Festivals	3,362	-
Dinner & Kitchen Expenses	-	1,280
Volunteers' Expenses	1,763	-
Donation	1,805	-
Total	44,872	40,722
Support Costs:		
Repairs	-	400
Accountancy	-	780
Bank Charges	-	-
Cleaning & Waste	-	-
Post & Stationary	432	278
Travelling	-	650
Sundry Expenses	3,548	376
Total	3,981	2,484
Overall Total	48,853	43,206

NOTE 5 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

	<u>Unrestricted Funds</u>	
	General Fund	Total
Incoming Resources	88,409	88,409
Resources Expended	48,853	48,853
Net Resources Expended	39,556	39,556
Funds at 1 April 2023	305,366	305,366
Funds at 31 March 2024	344,922	344,922

NOTE 6- RELATED PARTIES

There were no related party transactions during the year.

Accounts

HINDU RELIGIOUS SOCIETY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

REGISTERED CHARITY NO: 518092

HINDU RELIGIOUS SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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HINDU RELIGIOUS SOCIETY

YEAR ENDED 31 MARCH 2023

ASSOCIATION INFORMATION

LEGAL NATURE:	UNINCORPORATED ASSOCIATION
CONSTITUTION ADOPTED:	13 APRIL 1986
STATUS:	REGISTERED CHARITY
DATE OF REGISTRATION:	16 OCTOBER 1986
REGISTERED NUMBER:	518092
TRUSTEES:	MR SURESH RUIA MR PRADEEP GUPTA MR MANEET KAPOOR MR NIRANJAN HARISHANKER BHATT MR SUNIL SOOD DR R CHANDER GULATI
OFFICIAL CORRESPONDENT:	MR BHAGAWANBHAI MISTRY
PRINCIPAL ESTABLISHMENT:	17 PENNY HILL DRIVE BRADFORD BD14 6NH
INDEPENDENT EXAMINER	DEVSHI CHOTHANI c/o DBF ASSOCIATES CHARTERED ACCOUNTANTS STATUTORY AUDITORS SOUTH CHEETHAM BUSINESS CENTRE 10 PARKPLACE MANCHESTER M4 4EY

HINDU RELIGIOUS SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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

This report is prepared in accordance with the association's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005 and revised in May 2008), and have been adopted in preparing their annual report and financial statements of the charity. The trustees confirm their compliance with their duty under section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Objects

Providing a centre together with facilities to enable people of the Hindu faith to attend to worship as well as providing religious discourses and providing all kinds of religious services including connected to births, marriages and deaths to the local Hindu community at large.

Organisation

The association is managed by the six trustees listed on page 1. They meet regularly as a management committee. They are not subject to periodic re-election. They collectively manage the risks to which the association is exposed. Suitable controls and procedures have been implemented to mitigate these risks.

Financial Review

In respect of the association's unrestricted funds a deficit of £9568 was achieved (2022 -(Surplus of £20851). In respect of the association's restricted funds a surplus of £Nil was achieved (2022 - Nil).

Future Plans

The association plans to provide a similar level of service in 2023 as that delivered to its beneficiaries in the past, subject only to available funding.

HINDU RELIGIOUS SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 CONTINUED

Investment Policy

The liquid assets of the association are invested in fixed term deposits and risk free investments for ease of access. This investment policy is reviewed annually.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's independent examiner is unaware. We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association some years ago. He has expressed his willingness to continue in that capacity.

Approval of the Report

This report was approved by the trustees on July 2023 and is signed on their behalf by:-

.....Trustee Trustee

Date.....

HINDU RELIGIOUS SOCIETY

FOR THE YEAR ENDED 31 MARCH 2023

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
HINDU RELIGIOUS SOCIETY
FOR THE YEAR ENDED 31 MARCH 2023**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 March 2023 as set out on pages 6 and 7 together with the notes on pages 8 to 10.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- a) to examine the Financial Statements under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act);
- c) to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

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

Independent Examiner's statement

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

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

.....
DEVSHI CHOTHANI
Senior Partner of DBF Associates
Chartered Accountants
10 Park Place
Manchester M4 4EY

Date 2023

HINDU RELIGIOUS SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	2023 <u>Total</u>	2022 <u>Total</u>
		£	£	£	£
INCOMING RESOURCES FROM					
Charitable Activities	2	25,637	-	25,637	40,979
Generated Funds	3	8,001	-	8,001	7,676
TOAL INCOMING RESOURCES		<u>33,638</u>	<u>-</u>	<u>33,638</u>	<u>48,655</u>
RESOURCES EXPENDED ON					
Charitable Activities	4	43,206	-	43,206	27,804
TOTAL RESOURCES EXPENDED		<u>43,206</u>	<u>-</u>	<u>43,206</u>	<u>27,804</u>
Net Incoming Resources	-	9,568	-	- 9,568	20,851
Movement Between Funds		-	-	-	-
Net Movement in funds for the year	-	<u>9,568</u>	<u>-</u>	<u>- 9,568</u>	<u>20,851</u>
Total Funds brought forward		314,934		51,218	294,083
TOTAL FUNDS CARRIED FORWARD		<u>305,366</u>	<u>-</u>	<u>41,650</u>	<u>314,934</u>

HINDU RELIGIOUS SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2023

	NOTES	2023		2022
	£	£	£	£
<u>FIXED ASSETS</u>				
Land & Property	88129		88129	
Statues & Platforms	8902		8902	
Fixtures & Fittings	<u>672</u>		<u>672</u>	
		97,703		97,703
<u>CURRENT ASSETS</u>				
Natwest Reserve	16,666			
Bank of Baroda	54,818		62,452	
State Bank of India	74,061		73,354	
Natwest	62,452		81,759	
Cash In Hand	<u>25</u>		<u>26</u>	
		208,023		217,591
<u>CURRENT LIABILITIES</u>				
Creditors & accruals		360		360
<u>NET ASSETS</u>		<u>305,366</u>		<u>314,934</u>
<u>FUNDS</u>				
<u>Unrestricted Funds</u>				
General fund	6	305,366	-	314,934
<u>Restricted Funds</u>				
		-		-
TOTAL FUNDS		<u>305,366</u>		<u>314,934</u>

Approved by the management committee and signed on their behalf by:

PRESIDENT

TREASURER

HINDU RELIGIOUS SOCIETY

Notes forming part of the Financial Statements for the year ended 31 March 2023

1) Accounting Policies

- a) The Financial Statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities; *Statement of Recommended practice issued in March 2005 and revised in May 2008.*
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which cannot be recovered.
- e) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- f) Resources expended on governance costs are those costs derived from statutory or constitutional obligations placed on the charity.
- g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds ear-marked by the management committee for particular purposes.
- i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

HINDU RELIGIOUS SOCIETY
YEAR END 31ST MARCH 2023
NOTES TO THE ACCOUNTS

NOTE 2- INCOMING RESOURCES
FROM CHARITABLE ACTIVITIES

	2023			2022
	Unrestricted	Restricted	Total	
	£	£	£	£
Donations	25,637		25,637	23,862
Membership Income	-		-	1,181
Temple Collections	-		-	15,936
Total	25,637	-	25,637	40,979

NOTE 3-INCOMING RESOURCES
FROM GENERATED FUNDS

Deposit	480	480	-
Rental Income	6,741	6,741	6,954
Interest Received	780	780	722
Total	8,001	-	7,676

NOTE 4-RESOURCES EXPENDED
ON CHARITABLE ACTIVITIES

	2023	2022
	£	£
Direct Costs:		
Transport		
Rent	19,000	7,200
Wages	20,442	17,513
Festivals	-	588
Dinner & Kitchen Expenses	1,280	-
Volunteers' Expenses		
Donation		-
Total	40,722	25,301
Support Costs:		
Repairs	400	1,364
Accountancy	780	360
Bank Charges	-	45
Cleaning & Waste	-	50
Post & Stationary	278	240
Travelling	650	-
Sundry Expenses	376	444
Total	2,484	2,503
Overall Total	43,206	27,804

HINDU RELIGIOUS SOCIETY
YEAR END 31ST MARCH 2023
NOTES TO THE ACCOUNTS

NOTE 5 - MOVEMENTS IN RESTRICTED/UNRESTRICTED FUNDS

	<u>Unrestricted Funds</u>	
	General Fund	Total
Incoming Resources	33,638	33,638
Resources Expended	43,206	43,206
Net Resources Expended	- 9,568	- 9,568
Funds at 1 April 2022	314,934	314,934
Funds at 31 March 2023	305,366	305,366

NOTE 6- RELATED PARTIES

There were no related party transactions during the year.

Accounts

Hindu Religious Society
Accounts

Registered number
518092

Income Statement

Balance Sheet

Statement of Financial Position

Statement of Financial Flows

Statement of Financial Position

Statement of Financial Flows

Statement of Financial Position

Statement of Financial Flows

Hindu Religious Society

Accounts

31 March 2022

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Hindu Religious Society Company Information

President

Namratta Bedi

General Secretary

Mr Anil Mehan

Treasurer

Maneet Kapoor

Accountants

Saddique & Co
78 Dickenson Road
Rusholme
Manchester
M14 5HF

Bankers

Natwest Bank
Bank of Baroda
State Bank of India

Registered Office

Gandhi Hall
Brunswick Road
Withington
Manchester
M20 4QB

Registered Number

518092

Hindu Religious Society

Registered number:

518092

Approval statement

We approve the accounts which comprise of Income & Expenditure, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing SADDIQUE & CO with all information and explanations necessary for their compilation.

This report was approved by the board on 26 January 2023 and signed on its behalf.

President

Namratta Bedi

X **Treasurer**

Maneet Kapoor



Saddique & Co

Chartered Accountants

78 De Secours Road,

Marina Bay,

Singapore

Tel: 0184 207 7400

Email: saddique@marina-bay.com.sg

Hindu Religious Society
Income and Expenditure Account
for the year ended 31 March 2022

	2022 £	2021 £
Income		
Membership fees	1,181	191
Temple collections	15,936	7,532
Deposit interest	722	1,880
Donations	23,862	18,424
Income tax rebate	-	7,610
Rent received	6,954	2,973
	<u>48,655</u>	<u>38,610</u>
Administrative expenses		
Employees cost:		
Wages and salaries	<u>17,513</u>	<u>17,807</u>
 Premises cost		
Rent	7,200	-
Cleaning	50	201
	<u>7,250</u>	<u>201</u>
 General Administrative expenses:		
Postage and stationary	240	431
Flat maintenance	1,148	932
Temple Repair and maintenance	216	143
Sundry expenses	444	231
Bank charges	45	45
Festivals	588	200
	<u>2,681</u>	<u>1,982</u>
 Legal and professional cost:		
Accountancy fees	360	420
	<u>27,804</u>	<u>20,410</u>
 Surplus/(deficit) for the financial year	<u><u>20,851</u></u>	<u><u>18,200</u></u>

Hindu Religious Society
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Tangible fixed assets			
Proprty: 41 Parrswood Road, Withington	1	88,129	88,129
Statutes and platforms		8,902	8,902
Fixtures & fittings		672	672
		<u>97,703</u>	<u>97,703</u>
Current assets			
Natwest		81,759	61,514
Bank of Baroda		62,452	62,201
State Bank of India		73,354	73,017
Cash in hand		26	8
		<u>217,591</u>	<u>196,740</u>
Accruals	2	<u>(360)</u>	<u>(360)</u>
Net current assets		217,231	196,380
Net assets		<u>314,934</u>	<u>294,083</u>
Represented by:			
Accumulated funds	4	294,083	275,883
		20,851	18,200
		<u>314,934</u>	<u>294,083</u>

Hindu Religious Society
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

The accounts have been compiled on the basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provided sufficient and relevant information to enable the completion of tax return.

1 Tangible fixed assets

	Fixtures & fittings	Land and Buildings	Statues and platforms	Total
	£	£	£	£
Cost				
At 1 April 2021		88,129	8,902	97,031
Additions	672	-	-	672
At 31 March 2022	<u>672</u>	<u>88,129</u>	<u>8,902</u>	<u>97,031</u>
Depreciation				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2022	<u>672</u>	<u>88,129</u>	<u>8,902</u>	<u>97,703</u>
At 31 March 2021	<u>-</u>	<u>88,129</u>	<u>8,902</u>	<u>97,031</u>

2 Other liabilities and accruals

	2022	2021
	£	£
Accruals	<u>360</u>	<u>360</u>

4 Accumulated Funds

	2022	2021
	£	£
At 1 April 2019	236,892	218,692
Surplus(deficit) of income over expenditure for the year	<u>20,851</u>	<u>18,200</u>
	<u>257,743</u>	<u>236,892</u>

5 Depreciation

No depreciation has been provided on fixed assets as the current market price is in excess of historical cost.

Accounts

Hindu Religious Society
TRUSTEES REPORT - Year End 2021

In the Society's financial year (year-end 31st March 2021), the Society has continued to see that if not all, but most of its objects such as organising religious functions, lectures by eminent people, discussions and educational conferences (online and in person as per the UK government COVID-19 legislation) and serving the community in COVID-19.

The Society has continued its children's religious programmes as well as numerous annual Hindu festivals online and in person as per the UK government COVID-19 legislation.

Financially, as the accounts shows the Society is running quire satisfactorily.

Krishan Kumar (Trustee)

10th March 2022

Registered number
518092

Hindu Religious Society

Accounts

31 March 2021

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Hindu Religious Society Company Information

President

Namratta Bedi

General Secretary

Mr Anil Mehan

Treasurer

Maneet Kapoor

Accountants

Saddique & Co

78 Dickenson Road

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Registered Office

Gandhi Hall

Brunswick Road

Withington

Manchester

M20 4QB

Registered Number

518092

Hindu Religious Society

Registered number:

518092

Approval statement

We approve the accounts which comprise of Income & Expenditure, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing SADDIQUE & CO with all information and explanations necessary for their compilation.

This report was approved by the board on 28 September 2020 and signed on its behalf.

X
President

Namratta Bedi

Treasurer

Maneet Kapoor

Hindu Religious Society

Accountants' report on the unaudited accounts to Hindu Religious Society

In accordance with the engagement letter, we have prepared for your approval the accounts of Hindu Religious society for the year ended 31 March 2020 which comprise of Income & Expenditure, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with the guidance of ICAEW as detailed at icaew.com/compilation.

Saddique & Co
Chartered Accountants
78 Dickenson Road
Rusholme
M14 5HF

28 September 2020



Saddique & Co.
Saddique & Co
Chartered Accountants
78 Dickenson Road,
Manchester,
M14 5HF

Tel: 0161 257 2100
Email: saddiqueandco@yahoo.co.uk

Hindu Religious Society
Income and Expenditure Account
for the year ended 31 March 2021

	2021 £	2020 £
Income		
Anniversary fees	-	49,194
Membership fees	191	1,778
Temple collections	7,532	19,237
Deposit interest	1,880	1,364
Donations	18,424	4,837
Income tax rebate	7,610	653
Rent received	2,973	6,421
	<u>38,610</u>	<u>83,484</u>
Administrative expenses		
Employees cost:		
Wages and salaries	<u>17,807</u>	<u>17,747</u>
 Premises cost		
Rent	-	12,500
Light and heat	-	1,250
Cleaning	201	578
	<u>201</u>	<u>14,328</u>
 General Administrative expenses:		
Telephone and fax	-	215
Postage and stationary	431	601
Flat maintenance	932	1,080
Temple Repair and maintenance	143	409
Sundry expenses	231	547
Bank charges	45	-
Anniversary expenses	-	14,825
Plates and cups	-	220
Donations (Teachers)	-	-
Festivals	200	983
	<u>1,982</u>	<u>18,880</u>
 Legal and professional cost:		
Accountancy fees	420	300
	<u>20,410</u>	<u>51,255</u>
 Surplus/(deficit) for the financial year	<u><u>18,200</u></u>	<u><u>32,229</u></u>

Hindu Religious Society
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Tangible fixed assets			
Property: 41 Parrswood Road, Withington	1	88,129	88,129
Statutes and platforms		8,902	8,902
Fixtures & fittings		672	
		<u>97,703</u>	<u>97,031</u>
Current assets			
Natwest		61,514	45,049
Bank of Baroda		62,201	61,173
State Bank of India		73,017	72,237
Cash in hand		8	21
		<u>196,740</u>	<u>178,480</u>
Accruals	2	<u>(360)</u>	<u>(300)</u>
Net current assets		196,380	178,180
Net assets		<u>294,083</u>	<u>275,211</u>
Represented by:			
Accumulated funds	4	275,883	243,654
		18,200	32,229
		<u>294,083</u>	<u>275,883</u>

Hindu Religious Society
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

The accounts have been compiled on the basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provided sufficient and relevant information to enable the completion of tax return.

1 Tangible fixed assets

	Fixtures & fittings	Land and Buildings	Statues and platforms	Total
	£	£	£	£
Cost				
At 1 April 2020		88,129	8,902	97,031
Additions	672	-	-	672
At 31 March 2021	<u>672</u>	<u>88,129</u>	<u>8,902</u>	<u>97,031</u>
Depreciation				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2021	<u>672</u>	<u>88,129</u>	<u>8,902</u>	<u>97,703</u>
At 31 March 2020	<u>-</u>	<u>88,129</u>	<u>8,902</u>	<u>97,031</u>

2 Other liabilities and accruals

	2021 £	2020 £
Accruals	<u>360</u>	<u>300</u>

4 Accumulated Funds

	2021 £	2020 £
At 1 April 2019	250,921	218,692
Surplus(deficit) of income over expenditure for the year	<u>18,200</u>	<u>32,229</u>
	<u>269,121</u>	<u>250,921</u>

5 Depreciation

No depreciation has been provided on fixed assets as the current market price is in excess of historical cost.

Registered number
518092

Hindu Religious Society

Accounts

31 March 2021

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Hindu Religious Society Company Information

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Maneet Kapoor

Accountants

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Gandhi Hall

Brunswick Road

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M20 4QB

Registered Number

518092

Hindu Religious Society

Registered number:

518092

Approval statement

We approve the accounts which comprise of Income & Expenditure, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing SADDIQUE & CO with all information and explanations necessary for their compilation.

This report was approved by the board on 28 September 2020 and signed on its behalf.

X
President

Namratta Bedi

Treasurer

Maneet Kapoor

Hindu Religious Society

Accountants' report on the unaudited accounts to Hindu Religious Society

In accordance with the engagement letter, we have prepared for your approval the accounts of Hindu Religious society for the year ended 31 March 2020 which comprise of Income & Expenditure, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

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Saddique & Co
Chartered Accountants
78 Dickenson Road
Rusholme
M14 5HF

28 September 2020



Saddique & Co.
Saddique & Co
Chartered Accountants
78 Dickenson Road,
Manchester,
M14 5HF

Tel: 0161 257 2100

Email: saddiqueandco@yahoo.co.uk

Hindu Religious Society
Income and Expenditure Account
for the year ended 31 March 2021

	2021 £	2020 £
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	<u>201</u>	<u>14,328</u>
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Temple Repair and maintenance	143	409
Sundry expenses	231	547
Bank charges	45	-
Anniversary expenses	-	14,825
Plates and cups	-	220
Donations (Teachers)	-	-
Festivals	200	983
	<u>1,982</u>	<u>18,880</u>
 Legal and professional cost:		
Accountancy fees	420	300
	<u>20,410</u>	<u>51,255</u>
 Surplus/(deficit) for the financial year	<u><u>18,200</u></u>	<u><u>32,229</u></u>

Hindu Religious Society
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Tangible fixed assets			
Property: 41 Parrswood Road, Withington	1	88,129	88,129
Statutes and platforms		8,902	8,902
Fixtures & fittings		672	
		<u>97,703</u>	<u>97,031</u>
Current assets			
Natwest		61,514	45,049
Bank of Baroda		62,201	61,173
State Bank of India		73,017	72,237
Cash in hand		8	21
		<u>196,740</u>	<u>178,480</u>
Accruals	2	<u>(360)</u>	<u>(300)</u>
Net current assets		196,380	178,180
Net assets		<u>294,083</u>	<u>275,211</u>
Represented by:			
Accumulated funds	4	275,883	243,654
		18,200	32,229
		<u>294,083</u>	<u>275,883</u>

Hindu Religious Society
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

The accounts have been compiled on the basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provided sufficient and relevant information to enable the completion of tax return.

1 Tangible fixed assets

	Fixtures & fittings	Land and Buildings	Statues and platforms	Total
	£	£	£	£
Cost				
At 1 April 2020		88,129	8,902	97,031
Additions	672	-	-	672
At 31 March 2021	<u>672</u>	<u>88,129</u>	<u>8,902</u>	<u>97,031</u>
Depreciation				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2021	<u>672</u>	<u>88,129</u>	<u>8,902</u>	<u>97,703</u>
At 31 March 2020	<u>-</u>	<u>88,129</u>	<u>8,902</u>	<u>97,031</u>

2 Other liabilities and accruals

	2021 £	2020 £
Accruals	<u>360</u>	<u>300</u>

4 Accumulated Funds

	2021 £	2020 £
At 1 April 2019	250,921	218,692
Surplus(deficit) of income over expenditure for the year	<u>18,200</u>	<u>32,229</u>
	<u>269,121</u>	<u>250,921</u>

5 Depreciation

No depreciation has been provided on fixed assets as the current market price is in excess of historical cost.