

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30 April 2025  
for  
Kashatri Sabha Glasgow (UK)

KPP Glasgow South Ltd  
Chartered Certified Accountants  
Unit 3 , 37 Rosyth Road  
Morris Park  
Glasgow  
G5 0YE

Kashatri Sabha Glasgow (UK)

Contents of the Financial Statements  
for the Year Ended 30 April 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

Kashatri Sabha Glasgow (UK)

Report of the Trustees  
for the Year Ended 30 April 2025

The trustees present their report with the financial statements of the charity for the year ended 30 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).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

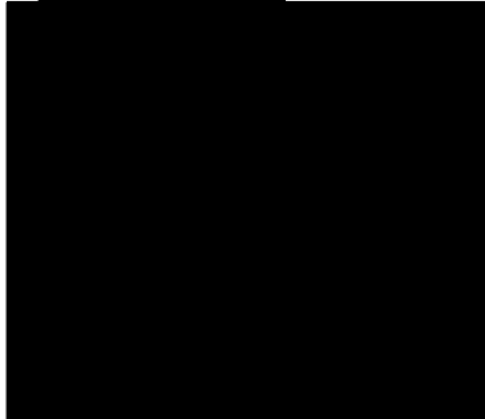
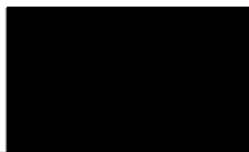
##### **Governing document**

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

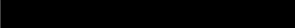
#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC003496

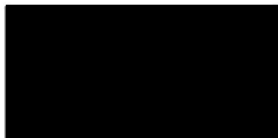


##### **Independent Examiner**



KPP Glasgow South Ltd  
Chartered Certified Accountants  
Unit 3 , 37 Rosyth Road  
Morris Park  
Glasgow  
G5 0YE

Approved by order of the board of trustees on 26 June 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
Kashatri Sabha Glasgow (UK)

I report on the accounts for the year ended 30 April 2025 set out on pages three to eight.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and 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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



KPP Glasgow South Ltd  
Chartered Certified Accountants  
Unit 3 , 37 Rosyth Road  
Morris Park  
Glasgow  
G5 0YE

26 June 2025

Kashatri Sabha Glasgow (UK)

Statement of Financial Activities  
for the Year Ended 30 April 2025

	Notes	30.4.25 Unrestricted fund £	30.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		3,530	2,304
Other trading activities	2	40,000	-
Investment income	3	8,750	20,498
<b>Total</b>		<u>52,280</u>	<u>22,802</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	24,825	10,736
Other		3,168	1,560
<b>Total</b>		<u>27,993</u>	<u>12,296</u>
<b>NET INCOME</b>		24,287	10,506
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		426,603	416,097
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>450,890</u></u>	<u><u>426,603</u></u>

The notes form part of these financial statements

Kashatri Sabha Glasgow (UK)

Balance Sheet

30 April 2025

	Notes	30.4.25 Unrestricted fund £	30.4.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	255,166	255,166
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		196,844	172,521
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,120)	(1,084)
<b>NET CURRENT ASSETS</b>		<u>195,724</u>	<u>171,437</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>450,890</u>	<u>426,603</u>
<b>NET ASSETS</b>		<u>450,890</u>	<u>426,603</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>450,890</u>	<u>426,603</u>
<b>TOTAL FUNDS</b>		<u>450,890</u>	<u>426,603</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2025 and were signed on its behalf by:



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 and Trustee Investment (Scotland) Act 2005. 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

Freehold Property Nil%

### 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.

## 2. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Renunciation premium	40,000	-
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

**3. INVESTMENT INCOME**

	30.4.25	30.4.24
	£	£
Rents received	8,750	19,167
Insurance refund	-	1,331
	<u>8,750</u>	<u>20,498</u>

**4. RAISING FUNDS****Raising donations and legacies**

	30.4.25	30.4.24
	£	£
Support costs	<u>24,825</u>	<u>10,736</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,304
Investment income	20,498
<b>Total</b>	<u>22,802</u>
<b>EXPENDITURE ON</b>	
Raising funds	10,736
Other	1,560
<b>Total</b>	<u>12,296</u>
<b>NET INCOME</b>	10,506
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	416,097
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>426,603</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

## 7. TANGIBLE FIXED ASSETS

	Freehold property £
<b>COST</b>	
At 1 May 2024 and 30 April 2025	255,166
<b>NET BOOK VALUE</b>	
At 30 April 2025	255,166
At 30 April 2024	255,166

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Other creditors	1,120	1,084

## 9. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	426,603	24,287	450,890
<b>TOTAL FUNDS</b>	426,603	24,287	450,890

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,280	(27,993)	24,287
<b>TOTAL FUNDS</b>	52,280	(27,993)	24,287

## Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	416,097	10,506	426,603
<b>TOTAL FUNDS</b>	416,097	10,506	426,603

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,802	(12,296)	10,506
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>22,802</u>	<u>(12,296)</u>	<u>10,506</u>

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	416,097	34,793	450,890
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>416,097</u>	<u>34,793</u>	<u>450,890</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,082	(40,289)	34,793
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>75,082</u>	<u>(40,289)</u>	<u>34,793</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

Kashatri Sabha Glasgow (UK)

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Function income	3,050	2,304
Outings & trips income	480	-
	<hr/> 3,530	<hr/> 2,304
<b>Other trading activities</b>		
Renunciation premium	40,000	-
<b>Investment income</b>		
Rents received	8,750	19,167
Insurance refund	-	1,331
	<hr/> 8,750	<hr/> 20,498
<b>Total incoming resources</b>	<hr/> 52,280	<hr/> 22,802
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Other</b>		
Rates & water	5,654	-
Insurance	1,556	-
Light & heat	201	-
Room hire	58	76
Function expenses	9,041	7,308
Donations	1,001	3,352
Outings & trips costs	2,368	-
Sundries	126	-
Repairs & renewals	4,820	-
	<hr/> 24,825	<hr/> 10,736
<b>Governance costs</b>		
Professional fees	2,750	1,200
Bank charges	22	-
Accountancy	396	360
	<hr/> 3,168	<hr/> 1,560
<b>Total resources expended</b>	<hr/> 27,993	<hr/> 12,296
<b>Net income</b>	<hr/> <hr/> 24,287	<hr/> <hr/> 10,506

This page does not form part of the statutory financial statements