

Hindu Mandir (Glasgow)

Scotland · Charity number SC005370

Details

Known as Hindu Mandir Glasgow

Status Active

Legal form Unincorporated association

Registered 1971-01-23

Register [View on the OSCR register](#)

Contact

Address 1 La Belle Place
Glasgow
G3 7LH

Website www.hindumandirglasgow.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion','the advancement of the arts, heritage, culture or science'

What the charity does: To promote Hindu Religion and Hindu culture by providing a place of worship

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','People with a particular ethnic or racial origin'

Objectives: Objects The object of the centre is the advancement of the Hindu religion and for this purpose the Centre may:- a) Provide a Hindu religious Dharmic Centre in Glasgow b) Offer facilities for religious functions and the performing of all religious rites connected with births, deaths, and marriages. c) Arrange lectures and discussions on Hindu Religion d) Provide a central place of worship with an unpaid resident Hindu priest for performing religious ceremonies and to conduct public worship and prayer e) Provide a Hindu religious, philosophical and cultural centre in Glasgow f) Provide a meeting place for Hindus of all denominations and for others interested in Hinduism g) Provide a library of books and periodicals about religion h) Provide a means of understanding and discussion of the basic concepts of the various schools of Hindu philosophy and the basic values of the Hindu way of life i) Generally do all such acts as shall further the active and corporate life of the centre and may be lawfully be done by the law of Scotland and charitable

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£253,032	£164,128	-	0
2024-03-31	£216,308	£138,936	-	2
2023-03-31	£188,874	£124,944	-	2
2022-03-31	£155,892	£95,838	-	2
2021-03-31	£60,348	£77,567	-	2

Hindu Mandir (Glasgow)

Scotland - Charity number SC005370

Accounts

REGISTERED CHARITY NUMBER: 005370

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
The Hindu Mandir**

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

The Hindu Mandir

Contents of the Financial Statements for the Year Ended 31 March 2025

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The Hindu Mandir
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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the organisation are to promote Hindu Religion and Hindu Culture by providing a place of worship.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the charity successfully organised religious activities and ceremonies according to Hindu religion time table. Charity also organise religion awareness sessions along with other religious bodies and school children. During the year, the charity successfully organised religious activities and ceremonies according to Hindu religion time table. Charity also organise religion awareness sessions along with other religious bodies and school children.

FINANCIAL REVIEW

Reserves policy

As a result of the surplus of £88,904 for the year, the charity held unrestricted reserves of £1,157,922 (2024 - £1,069,018)

FUTURE PLANS

To keep up the existing work and try to finish restoration work while organising the religious ceremonies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was established by constitution and has been recognised as charity by H M Revenue & Customs.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

005370

Principal address

1 La Belle Place
GLASGOW
G3 7LH

The Hindu Mandir
Report of the Trustees
for the Year Ended 31 March 2025

Trustees



Committee Members



Independent Examiner
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8JN

9 July 2025 and signed on its behalf by:



Trustee



Independent Examiner's Report to the Trustees of The Hindu Mandir

I report on the accounts for the year ended 31 March 2025 set out on pages four to eleven.

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.

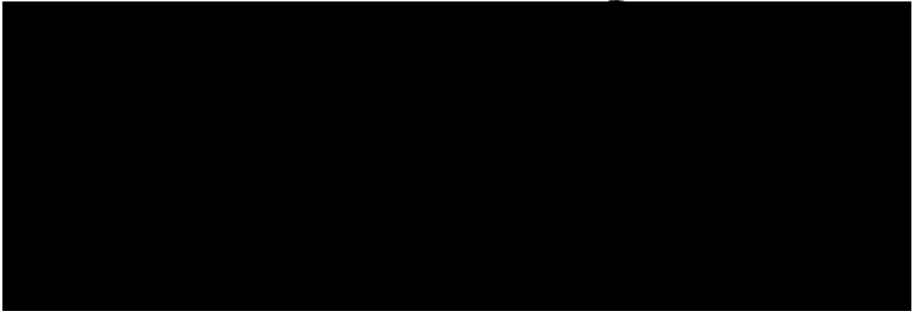
Basis of the independent examiner's report

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.



The Institute of Chartered Accountants of Scotland

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

29 July 2025

The Hindu Mandir

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25 Unrestricted funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	223,260	196,353
Other income		29,772	19,955
Total		<u>253,032</u>	<u>216,308</u>
 EXPENDITURE ON			
Raising funds		-	9
 Charitable activities	3		
Direct charitable activities		164,128	138,927
Total		<u>164,128</u>	<u>138,936</u>
 NET INCOME		88,904	77,372
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,069,018	991,646
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,157,922</u></u>	<u><u>1,069,018</u></u>

The notes form part of these financial statements

The Hindu Mandir

**Balance Sheet
31 March 2025**

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	8	356,007	357,234
Investments	9	70,000	70,000
		426,007	427,234
CURRENT ASSETS			
Debtors	10	5,700	9,000
Cash at bank and in hand		735,644	642,540
		741,344	651,540
CREDITORS			
Amounts falling due within one year	11	(9,429)	(9,756)
NET CURRENT ASSETS		731,915	641,784
TOTAL ASSETS LESS CURRENT LIABILITIES		1,157,922	1,069,018
NET ASSETS		1,157,922	1,069,018
FUNDS	12		
Unrestricted funds		1,157,922	1,069,018
TOTAL FUNDS		1,157,922	1,069,018

ed by the Board of Trustees and authorised for issue on 29 July 2025 and were

Trustee

The notes form part of these financial statements

The Hindu Mandir

Notes to the Financial Statements for the Year Ended 31 March 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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 10% on cost
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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.

The Hindu Mandir

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

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	200,982	173,898
Gift aid tax recovered	22,278	22,455
	<u>223,260</u>	<u>196,353</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs £	Totals £
Direct charitable activities	<u>157,319</u>	<u>6,809</u>	<u>164,128</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	40,806	41,075
Rates and water	1,690	1,771
Insurance	23,527	18,824
Light and heat	46,817	37,678
Telephone	1,245	1,125
Sundries	2,217	1,005
Repairs and renewals	20,010	14,327
Cleaning	9,569	8,616
Donations - priests	1,050	6,550
Food expenses	4,621	3,610
Travel	1,140	550
Depreciation	1,227	1,227
Donations paid	2,100	172
Event expenses	800	573
Rent	500	-
	<u>157,319</u>	<u>137,103</u>

The Hindu Mandir

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

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.

6. STAFF COSTS

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

	31.3.25	31.3.24
Mandir	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	196,353
Other income	19,955
Total	<u>216,308</u>
EXPENDITURE ON	
Raising funds	9
Charitable activities	
Direct charitable activities	138,927
Total	<u>138,936</u>
NET INCOME	77,372
RECONCILIATION OF FUNDS	
Total funds brought forward	991,646

The Hindu Mandir

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted funds £
<u>1,069,018</u>

TOTAL FUNDS CARRIED FORWARD

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>350,886</u>	<u>104,538</u>	<u>455,424</u>
DEPRECIATION			
At 1 April 2024	-	98,190	98,190
Charge for year	-	1,227	1,227
At 31 March 2025	<u>-</u>	<u>99,417</u>	<u>99,417</u>
NET BOOK VALUE			
At 31 March 2025	<u>350,886</u>	<u>5,121</u>	<u>356,007</u>
At 31 March 2024	<u>350,886</u>	<u>6,348</u>	<u>357,234</u>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>70,000</u>
NET BOOK VALUE	
At 31 March 2025	<u>70,000</u>
At 31 March 2024	<u>70,000</u>

There were no investment assets outside the UK.

At 31 March 2025, the market value was £128,505.

The Hindu Mandir

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	5,700	9,000
	<u>5,700</u>	<u>9,000</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and social security	508	596
Other creditors	8,921	9,160
	<u>9,429</u>	<u>9,756</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	1,069,018	88,904	1,157,922
	<u>1,069,018</u>	<u>88,904</u>	<u>1,157,922</u>
TOTAL FUNDS	<u>1,069,018</u>	<u>88,904</u>	<u>1,157,922</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	253,032	(164,128)	88,904
	<u>253,032</u>	<u>(164,128)</u>	<u>88,904</u>
TOTAL FUNDS	<u>253,032</u>	<u>(164,128)</u>	<u>88,904</u>

The Hindu Mandir

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

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	991,646	77,372	1,069,018
TOTAL FUNDS	<u>991,646</u>	<u>77,372</u>	<u>1,069,018</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,308	(138,936)	77,372
TOTAL FUNDS	<u>216,308</u>	<u>(138,936)</u>	<u>77,372</u>

13. RELATED PARTY DISCLOSURES

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

The Hindu Mandir

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	200,982	173,898
Gift aid tax recovered	22,278	22,455
	223,260	196,353
Other income		
Interest	29,772	19,955
Total incoming resources	253,032	216,308
EXPENDITURE		
Other trading activities		
Interest payable	-	9
Charitable activities		
Wages	40,806	41,075
Rates and water	1,690	1,771
Insurance	23,527	18,824
Light and heat	46,817	37,678
Telephone	1,245	1,125
Sundries	2,217	1,005
Repairs and renewals	20,010	14,327
Cleaning	9,569	8,616
Donations - priests	1,050	6,550
Food expenses	4,621	3,610
Travel	1,140	550
Depreciation	1,227	1,227
Donations paid	2,100	172
Event expenses	800	573
Rent	500	-
	157,319	137,103
Support costs		
Finance		
Bank charges	1,049	784

This page does not form part of the statutory financial statements

The Hindu Mandir

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

	31.3.25 £	31.3.24 £
Finance		
Governance costs		
Independent examiner's fee	1,200	1,040
Legal and professional fees	4,560	-
	5,760	1,040
Total resources expended	164,128	138,936
Net income	88,904	77,372

This page does not form part of the statutory financial statements