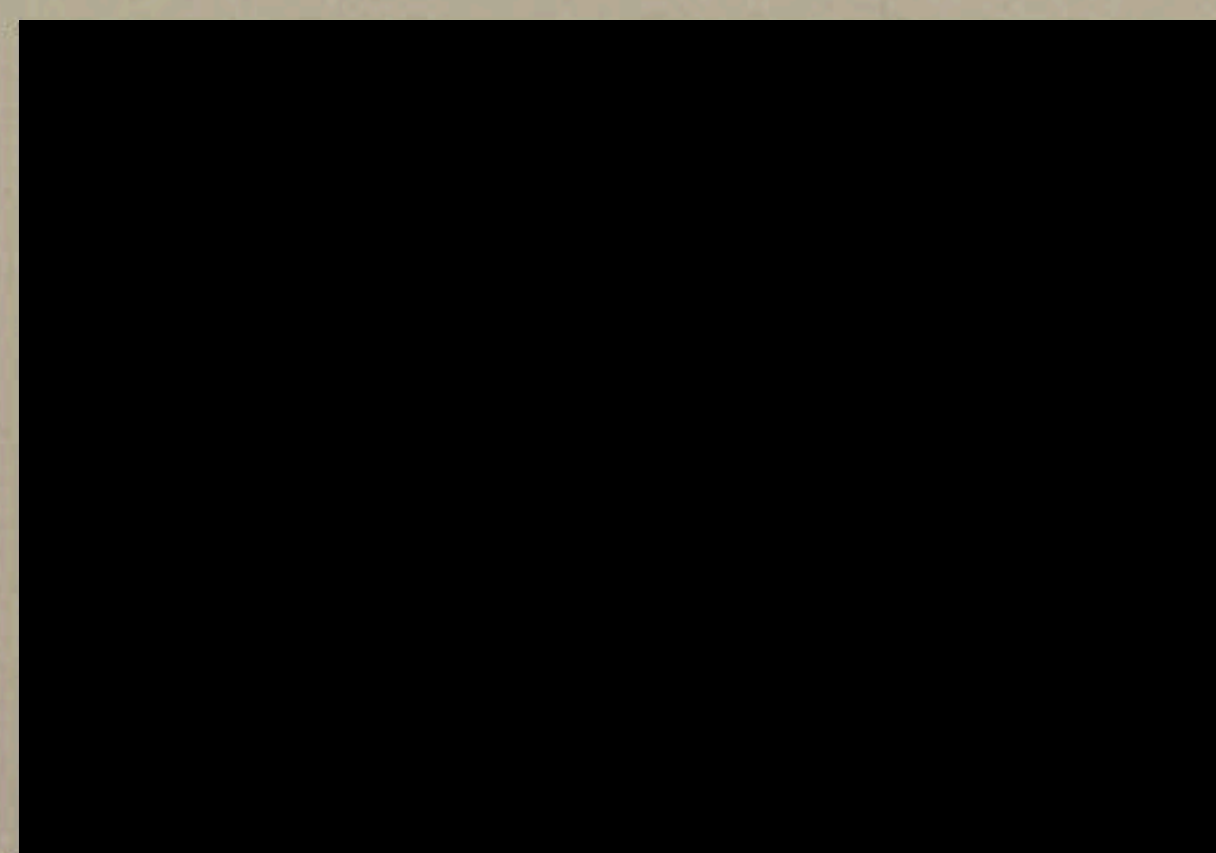


**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
For
Shanti Bhavan Social and Cultural Centre [SCIO]**



Shanti Bhavan Social and Cultural Centre

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

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**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 the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC044957

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes as a incorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to advance citizenship and community development through bringing the Indian community together in positive activities
- to provide recreational activities to improve the lives of people in the Indian community and others who reside in the area we operate within
- the relief of those in need by reason of age, ill health, disability, financial difficulty, social isolation or other disadvantage

ACHIEVEMENT AND PERFORMANCE

This year the centre continued predominately operated the seniors' drop-in centre for one day a week on Thursdays as a lunch club and meeting point for the users. The aim to continue opening the centre encourage person to person interaction help improve mental well being amongst the seniors with introducing activity. The main drawback is the lack of grant funding available and the increase in applications overall for the limited funds available for third sector groups. Therefore has become more challenging to achieve successful awards for funds. The board of trustees continue to make applications for suitable grants hoping to fund to introduce new activity within the centre. The centre donation revenue is mainly from grant funding from last year to overcome the lack of successful donations and this year no increase membership fees.

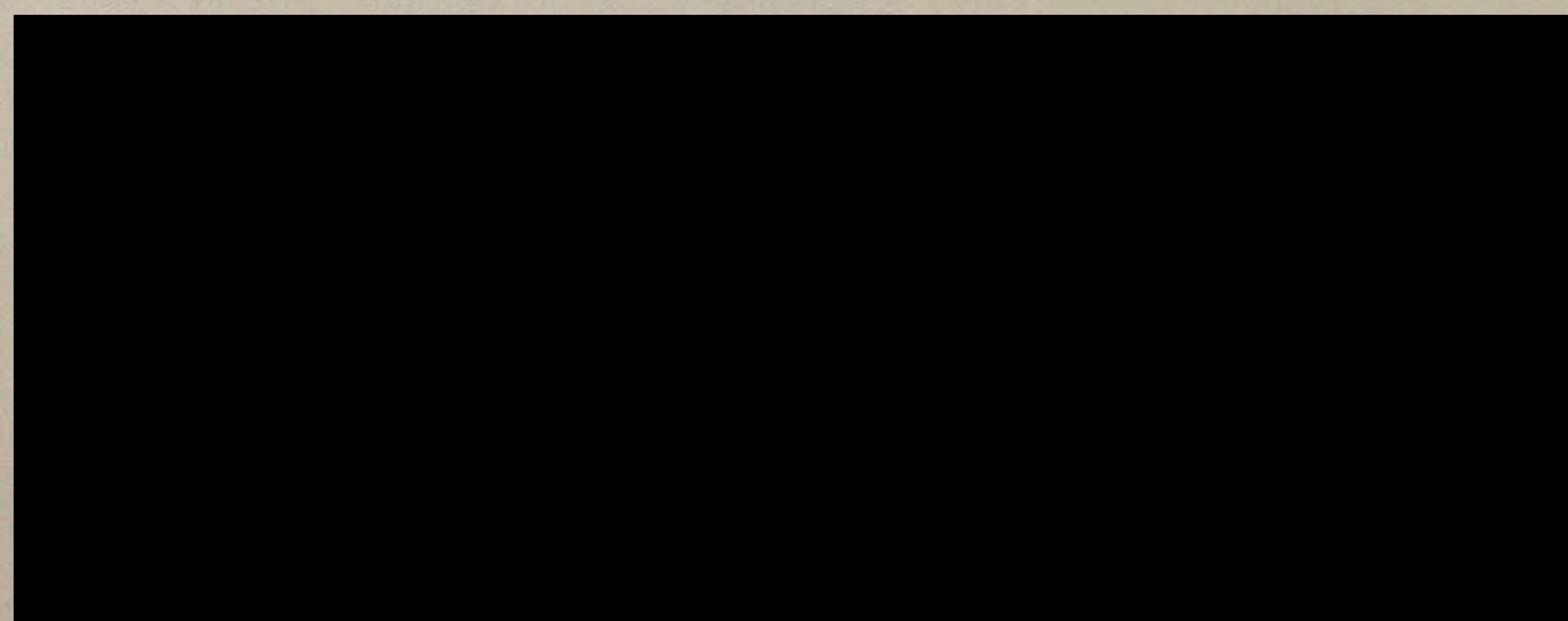
**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves policy

The charity's results for the year show a net surplus of £6,848 (2024 - £287 deficit). We have unrestricted reserves of £13,025 and restricted reserves of £6,826 to carry forward.

Approved by order of the board of trustees on 21 December 2025 and signed on its behalf by:



Trustee/Secretary

**Independent Examiner's Report to the Trustees of
Shanti Bhavan Social and Cultural Centre**

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 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 the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

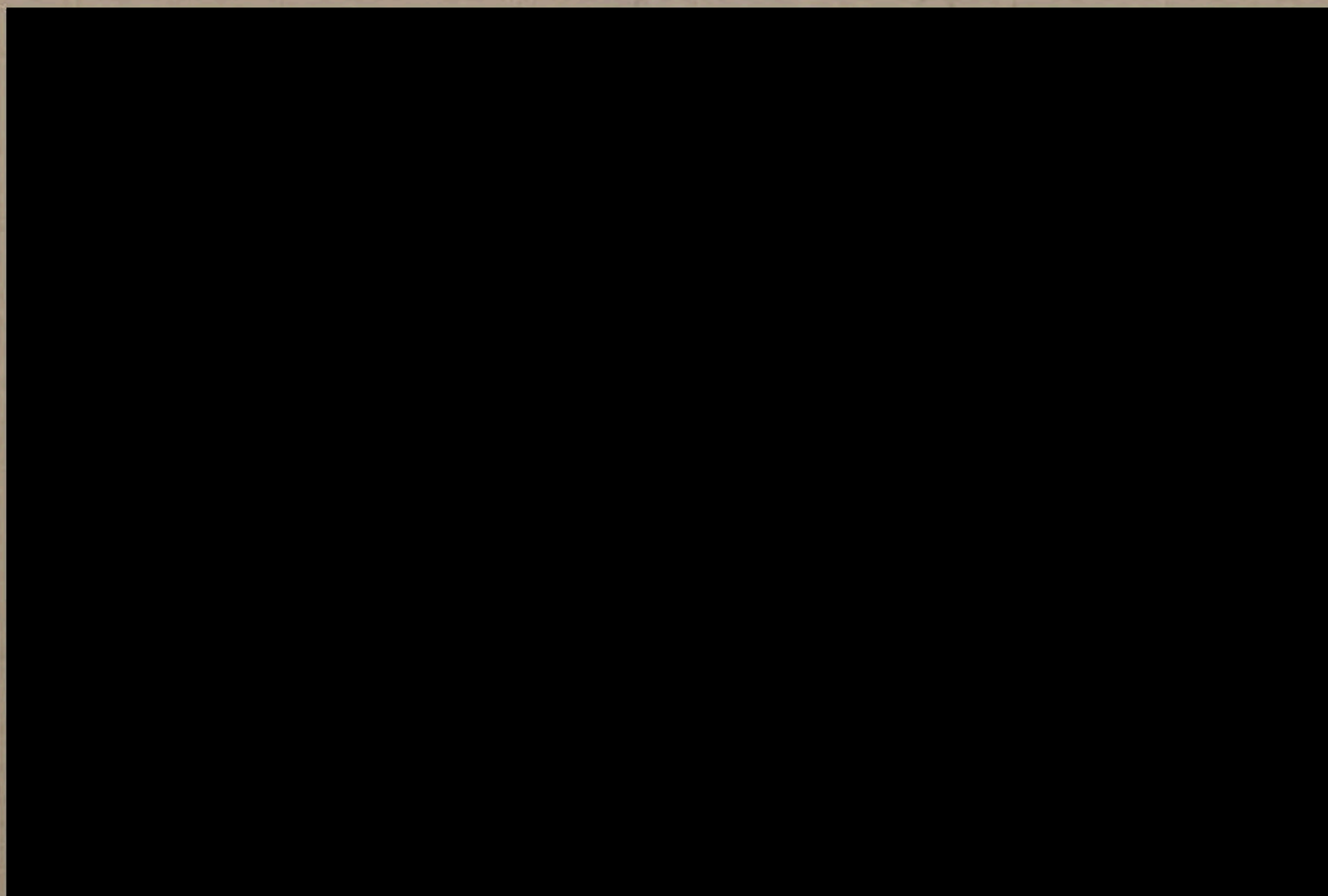
Independent examiner's statement

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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 accounts to be reached.



27 December 2025

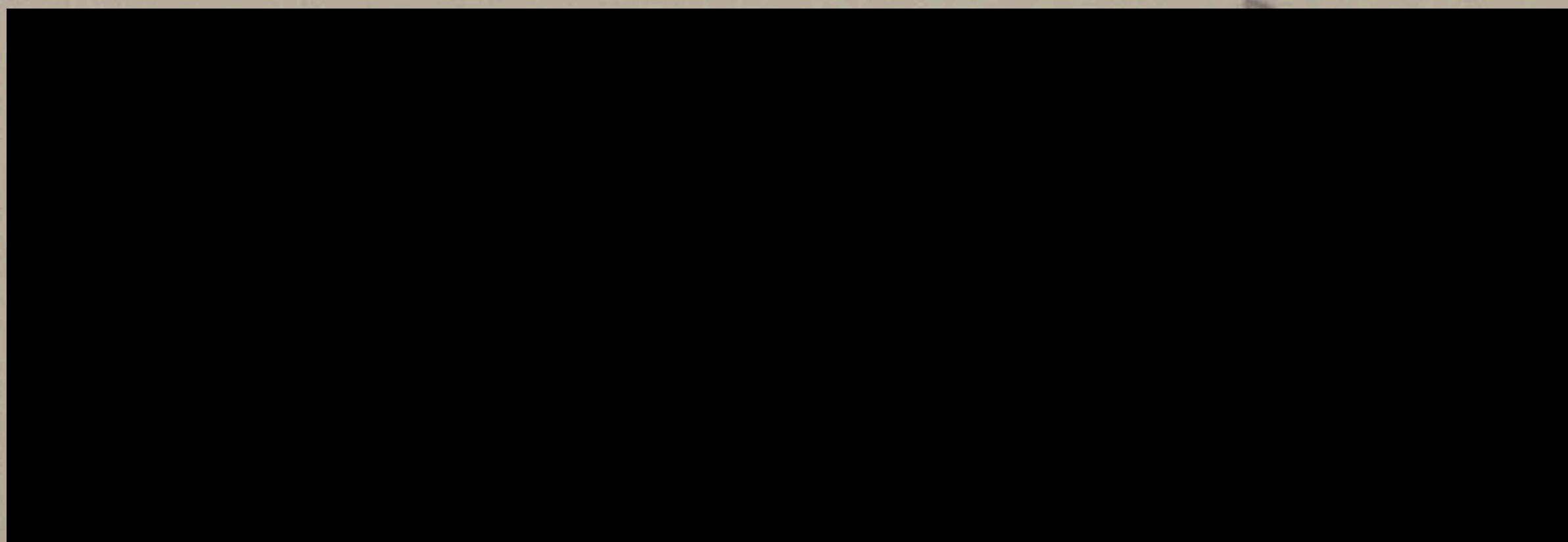
Statement of Receipts and Payments
for the Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	31.03.25 Total funds £	31.03.24 Total funds £
	Notes	£	£		
INCOMING RESOURCES					
Donations		656	-	656	738
Grants		-	7,591	7,591	1,000
Membership fees		1,787	-	1,787	2,008
Total incoming resources	2	<u>2,443</u>	<u>7,591</u>	<u>10,034</u>	<u>3,746</u>
OUTGOING RESOURCES					
Cost of charitable activities		1,421	1,765	3,186	4,033
Total outgoing resources		<u>1,421</u>	<u>1,765</u>	<u>3,186</u>	<u>4,033</u>
NET INCOMING/(OUTGOING) RESOURCES		1,022	5,826	6,848	(287)
RECONCILIATION OF FUNDS					
Total funds brought forward		12,003	1,000	13,003	13,290
Total funds carried forward		<u>13,025</u>	<u>6,826</u>	<u>19,851</u>	<u>13,003</u>

Balance Sheet
At 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.03.25 Total Funds £	31.03.24 Total Funds £
CURRENT ASSETS					
Cash at bank and in hand		13,025	6,826	19,851	13,003
NET ASSETS		<u>13,025</u>	<u>6,826</u>	<u>19,851</u>	<u>13,003</u>
FUNDS					
Restricted	6			6,826	1,000
Unrestricted				13,025	12,003
				<u>19,851</u>	<u>13,003</u>

The financial statements were approved by the Board of Trustees on 23 December 2025 and were signed on its behalf by:



Trustee/Secretary

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

1. ACCOUNTING POLICIES**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. VOLUNTARY INCOME

	31.03.25	31.03.24
	£	£
Donations	656	738
Membership fees	1,787	2,008
Grants received	7,591	1,000
	<u>10,034</u>	<u>3,746</u>

3. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.03.25	31.03.24
	£	£
Rent	1,101	1,000
Insurance	-	283
Activities	2,085	2,730
Sundry expenses	-	20
	<u>3,186</u>	<u>4,033</u>

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

4. 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.

5. Trustees' expenses

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

6. MOVEMENT IN FUNDS

	At 01.04.24	Net movement in funds	At 31.03.25 £
Unrestricted funds			
General fund	12,003	1,022	13,025
Restricted funds			
Age Scotland	-	6,826	6,826
The W M Mann Foundation	750	(750)	-
Glasgow Credit Union	250	(250)	-
	<u>1,000</u>	<u>5,826</u>	<u>6,826</u>
TOTAL FUNDS	<u>13,003</u>	<u>6,848</u>	<u>19,851</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,443	(1,421)	1,022
Restricted funds			
Age Scotland	6,826	-	6,826
Barchester Support	765	(765)	-
The W M Mann Foundation	-	(750)	(750)
Glasgow Credit Union	-	(250)	(250)
	<u>7,591</u>	<u>(1,765)</u>	<u>5,826</u>
TOTAL FUNDS	<u>10,034</u>	<u>(3,186)</u>	<u>6,848</u>

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

	31.03.25 £	31.03.24 £
INCOMING RESOURCES		
Voluntary Income		
Donations	656	738
Membership fees	1,787	2,008
Grants received	7,591	1,000
	<u>10,034</u>	<u>3,746</u>
Total incoming resources	10,034	3,746
RESOURCES EXPENDED		
Charitable activities		
Rent	1,101	1,000
Insurance	-	283
Activities	2,085	2,730
Sundry expenses	-	20
	<u>3,186</u>	<u>4,033</u>
Total resources expended	3,186	4,033
Net income/(expenditure)	<u>6,848</u>	<u>(287)</u>