


Report of the Trustees and  
Independently Examined Financial Statement for the Year Ended 31 March  
2025  
For  
Souhrudam SCIO  
Registered Charity Number: SC048441

Voluntary Action East Renfrewshire SCIO

  
60 Busby Road  
Clarkston  
East Renfrewshire  
G76 7AT

Registered Number: SC028103

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for the Year Ended 31 March 2025**

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

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**The organisation became a SCIO Registered charity on 06 June 2018 being governed by a constitution. It has a two tier structure.**

Souhrudam SCIO
SC048441

	Trustee name	Office (if any)
1		
2		
3		
4		
5		
6		
7		

**Trustee recruitment and appointment**

There must be a minimum of Three Trustees. Trustees are elected by majority vote annually at the AGM. Additional Trustees are appoint by majority vote of the existing members as the need arises to ensure the correct skill set is available for the organisation to achieve its objectives.

**Charitable purposes**

"The advancement of the arts, heritage, culture or science";

"The promotion of religious or racial harmony".

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

**Summary of the main activities in relation to our objects**

To organise year-round programs of visual, performing, and written arts unique to Kerala culture; Providing for observance of traditional festivals like Onam (harvest festival), Vishu (astronomical new year Hindu festival) and Christmas, thereby preserving historical traditions; Providing for instruction and the opportunity to converse in the Malayalam language.

**Summary of main achievements**

Souhrudam has been able to meet once every month. A hall was booked through the year for it. Cultural festivals were celebrated. Both indoor and outdoor activities were conducted.

**The charity reserve policy**

The charity held funds at 31st March 2025 of (£985), (£556 in 2023) which was unrestricted. It is the policy of the charity to maintain the unrestricted funds not committed ('the free reserves') at a level to support 3 months operational activity (£790). The Board is considering ways of achieving additional income.

**Principal Funding Sources**

Our main funds are generated by membership subscriptions.

**Statement as To Disclosure of Information to Independent Examiner**

So far as the Trustees are aware, there is no relevant information of which the Independent Examiner is unaware.

**Independent Examiner**

Independent Examiner [REDACTED] will be proposed for re-appointment at the forthcoming Annual general Meetin

**Declaration**

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	[REDACTED]	28/11/25
<b>Full name(s)</b>	[REDACTED]	
<b>Position (e.g. Chair)</b>	President	

## **Report of the Independent Examiner to the Trustees and Members of Souhrudam SCIO**

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I have examined the financial statements of Souhrudam SCIO for the year ended 31 March 2025 on pages Five to Ten.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

Souhrudam SCIO is a registered Scottish Charity; my examination is 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 organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the 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 accounts.

In the course of 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 comply with Regulation 9 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.

**Date:** 28/11/25

**Souhrudam SCIO**  
**Statement of Receipts & Payments**  
**For the Year Ended 31 March 2025**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations					-	-
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	255
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,500				3,500	2,880
					-	
<b>A1 Sub total</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,135</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,135</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,160				3,160	3,430
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>3,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,160</b>	<b>3,430</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,160</b>	<b>3,430</b>
<b>Net receipts / (payments)</b>	<b>340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>(296)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>(296)</b>

**Souhrudam SCIO**  
**Statement of Balances**  
**For the Year Ended 31 March 2025**

Category+P5+A3:Q43	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	556				556	852
	Surplus / (deficit) shown on receipts and payments account	340				340	(296)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	895	-	-	-	895	556
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>							
				Total			
	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>							
			Total				
	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>							
			Total				
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>							
			Total				
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name					Date of approval
							28/11/2025

# Notes to the accounts

## For the Year Ended 31 March 2025

<b>C1 Nature and purpose of funds</b> <i>(may be stated on analysis of funds worksheets)</i>	<b>Basis of accounting</b> These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity did not receive any additional restricted funds.			
	<b>Type of activity or project supported</b>	<b>Individual / institution</b>	<b>Number of grants made</b>	<b>£</b>
<b>C2 Grants</b>				
	<b>Total</b>			-
<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)			x
	<b>Authority under which paid</b>			<b>£</b>
<b>C3b Trustee remuneration - details</b>				
<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)			x
			<b>Number of trustees</b>	<b>£</b>
<b>C4b Trustee expenses - details</b>				
	<b>Nature of relationship</b>	<b>Nature of transaction</b>	<b>Transaction amount (£)</b>	<b>Balance outstanding at period end (£)</b>
<b>C5 Transactions with trustees and connected persons</b>				
<b>C6 Other information</b>				



**Souhrudam SCIO**  
**Analysis of receipts and payments**  
**For the Year Ended 31 March 2025**

<b>1 Donations</b>						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Misc	-				-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-
<b>2 Grants</b>						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
					-	
					-	
					-	
<b>Total</b>	-	-			-	-
	-	-			-	-
<b>3 Gross receipts from other charitable activities</b>						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Trips					-	
Membership fees					-	2,880
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	2,880
	reference error	-	-	-	reference error	-
<b>4 Payments relating directly to charitable activities</b>						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Venue hire					-	
Parties/ get togethers	2,951				2,951	2,780
Stationary					-	
Catering/events					-	
Equipment	209				209	
Sessional worker					-	
Travel					-	
Misc					-	650
					-	
<b>Total</b>	3,160	-	-	-	3,160	3,430

**Souhrudam SCIO**  
**Breakdown of unrestricted funds**  
**For the Year Ended 31 March 2025**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	-
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	255
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,500				3,500	2,880
<b>Sub total</b>	<b>3,500</b>	-	-	-	<b>3,500</b>	<b>3,135</b>
					-	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,135</b>
					-	
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,160				3,160	3,430
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	<b>3,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,160</b>	<b>3,430</b>
					-	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
					-	
<b>Total payments</b>	<b>3,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,160</b>	<b>3,430</b>
					-	
<b>Net receipts / (payments)</b>	<b>340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>(296)</b>
<b>Transfers to / (from) funds</b>					-	
					-	
<b>Surplus / (deficit) for year</b>	<b>340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>(296)</b>
					-	
<b>Nature and purpose of funds</b>						