

United Kingdom Hindu Cultural Association

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

United Kingdom Hindu Cultural Association

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For the year ended 31 March 2022

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United Kingdom Hindu Cultural Association
Report of the Trustees
For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The object of the Charity is to promote Hindu religion, culture, and education in the community. The management committee aims to provide first class religious and cultural functions during the Hindu calendar at an affordable cost to the public. It is intended that functions generate sufficient income to meet all expenditure incurred in the staging of events.

The Charity has no employees and depends on the continuing help of the community members.

The Management Committee members are elected or appointed on a tri-annual basis with officers being elected from the membership of the managing committee. The next election for the Executive Committee will be held at the July 2022 AGM. The newly appointed Executive Committee will elect the office bearers.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

The Charity is dependent upon members funding and cultural fund raising events. The Charity had 89 subscribing families whose membership donated £2,218. Total donations for the year before expenses was £29,496. This was £24,309 more than the previous year. Expenses were increased by £21,379. This generated a net surplus of £5,447 which is £3,602 more than the previous year.

Durga Pooja continued to be the major cultural activity during the year, accounting for 68% of total donations and contributing £20,091 of the annual surplus.

These interim accounts will be submitted to the registered accountants for review, and application for a Gift Aid re-imbursement. Any re-imbursement will increase total donations and the surplus for the year.

£110.85 was paid in error and was refunded on the 19th May 2022. Other Income of £672 was a reversal of an entry made in a previous year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Management Committee present their report for the year ending 31st March 2022

1. Accounting policies

These Accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice for Accounting by Charities.

Voluntary Income

- a) Membership fees, cash donations and gifts are included in full in the income and expenditure account as soon as they are received.
- b) Cash collected at cultural events is included in the income and expenditure account after deducting the expenditure incurred directly in staging the event.
- c) Voluntary help is not included in the income and expenditure account on receipt.

Investment Income

Bank interest is included in the income and expenditure account on receipt.

Expenditure

All expenditure is included in the income and expenditure account. The value of expense invoices received before the year end but not paid until after the year end has also been included in the income and expenditure account.

2. Net Assets by fund

General purpose fund	General purpose fund
2022	2021
£34,971	£30,196

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	United Kingdom Hindu Cultural Association
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United Kingdom Hindu Cultural Association
Report of the Trustees Continued
For the year ended 31 March 2022

Charity registration number 1069932
Principal address Broadwater Farm
285 Broadwater Road
West Malling
Kent
ME19 6HT

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Prof. Bimal Bhaduri
Dr Tapon Halder
Mr Tanuj Banerjee
Dr Sanjoy Basu
Dr Ashis Sau
Mr Suman Das
Mr Debanjan Mukherjee

Independent examiners

Consilium Consulting LLP
Consilium House
20 High Street
Lydd
Kent
TN29 9AJ

Bankers

Barclays Bank plc

Approved by the Board of Trustees and signed on its behalf by



.....

22 July 2022

Dr Tapon Halder

United Kingdom Hindu Cultural Association
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and limits of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Consilium Consulting LLP
Consilium House
20 High Street
Lydd
Kent
TN29 9AJ

22 July 2022

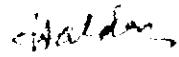
United Kingdom Hindu Cultural Association
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted funds £	31/3/2021 £
Income and endowments from:			
Donations and legacies	2	2,353	2,104
Charitable activities	3	27,143	3,083
Other income	4	672	-
Total		30,168	5,187
Expenditure on:			
Raising funds	5	(3,083)	(1,880)
Charitable activities	6/7	(21,638)	(1,462)
Total		(24,721)	(3,342)
Net income		5,447	1,845
Reconciliation of funds			
Total funds brought forward		30,196	28,351
Total funds carried forward		35,643	30,196

United Kingdom Hindu Cultural Association
Statement of Financial Position
As at 31 March 2022

	Notes	31/3/2022 £	31/3/2021 £
Fixed assets			
Tangible assets	12	2,680	3,350
		2,680	3,350
Current assets			
Debtors	13	110	-
Cash at bank and in hand		32,853	27,518
		32,963	27,518
Creditors: amounts falling due within one year	14	-	(672)
Net current assets		32,963	26,846
Total assets less current liabilities		35,643	30,196
Net assets		35,643	30,196
The funds of the charity			
Unrestricted income funds		35,643	30,196
Total funds		35,643	30,196

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....
Dr Tapon Halder
Trustee

22 July 2022

United Kingdom Hindu Cultural Association
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

United Kingdom Hindu Cultural Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	31/03/2022	31/03/2021
	£	£
Unrestricted funds		
Donations received	134	-
Subscriptions received	2,219	2,104
	2,353	2,104

3. Income from charitable activities

	31/03/2022	31/03/2021
	£	£
Unrestricted funds		
<i>Durga Puja</i>		
Income from charitable activities	20,091	2,177
<i>Kali Puja</i>		
Income from charitable activities	1,039	650
<i>Rang Mela / Holi</i>		
Income from charitable activities	-	25
<i>Saraswati Puja</i>		
Income from charitable activities - Saraswati Puja	1,832	152
<i>Diwali</i>		
Income from charitable activities	-	29
<i>Brochure</i>		
Income from charitable activities	4,181	50
	27,143	3,083

4. Other income

	31/03/2022	31/03/2021
	£	£
Unrestricted funds		

United Kingdom Hindu Cultural Association

Other income 1	Notes to the Financial Statements	672	-
	For the year ended 31 March 2022	672	-

United Kingdom Hindu Cultural Association
Notes to the Financial Statements Continued
For the year ended 31 March 2022

5. Expenditure on generating donations and legacies

	31/03/2022	31/03/2021
	£	£
Unrestricted funds		
Donations	670	837
Subscriptions	659	-
Support costs	1,754	1,043
	3,083	1,880

6. Costs of charitable activities by fund type

	31/03/2022	31/03/2021
	£	£
Unrestricted funds		
Durga Puja	18,506	350
Kali Puja	1,108	200
Rang Mela / Holi	-	37
Saraswati Puja	2,024	210
Diwali	-	665
	21,638	1,462

7. Costs of charitable activities by activity type

	31/03/2022	31/03/2021
	£	£
Activities undertaken directly		
Durga Puja	18,506	350
Kali Puja	1,108	200
Rang Mela / Holi	-	37
Saraswati Puja	2,024	210
Diwali	-	665
	21,638	1,462

8. Analysis of support costs

	31/03/2022	31/03/2021
	£	£
Voluntary income		
Additional Expenses	1,754	903
Governance costs	-	140
	1,754	1,043

United Kingdom Hindu Cultural Association
Notes to the Financial Statements Continued
For the year ended 31 March 2022

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/3/2022	31/3/2021
	£	£
Depreciation of owned fixed assets	670	837

10. Particulars of employees

	31/3/2022	31/3/2021
None	0	0
	0	0

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £
At 01 April 2021	5,234
At 31 March 2022	5,234
Depreciation	
At 01 April 2021	1,884
Charge for year	670
At 31 March 2022	2,554
Net book values	
At 31 March 2022	2,680
At 31 March 2021	3,350

13. Debtors

	31/3/2022	31/3/2021
	£	£
Amounts due within one year:		
Other debtors	110	-
	110	-

United Kingdom Hindu Cultural Association
Notes to the Financial Statements Continued
For the year ended 31 March 2022

14. Creditors: amounts falling due within one year

	31/3/2022	31/3/2021
	£	£
Other creditors	-	672
	-	672

16. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
General	2,680	32,963	35,643
	2,680	32,963	35,643

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
General	3,350	26,846	30,196
	3,350	26,846	30,196

United Kingdom Hindu Cultural Association
Detailed Statement of Financial Activities
For the year ended 31 March 2022

	31/3/2022	31/3/2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	134	-
Subscriptions	2,219	2,104
	2,353	2,104
Charitable activities		
Income from charitable activities (Durga Puja)	20,091	2,177
Income from charitable activities (Kali Puja)	1,039	650
Income from charitable activities (Rang Mela / Holi)	-	25
Income from charitable activities (Saraswati Puja)	1,832	152
Income from charitable activities (Diwali)	-	29
Income from charitable activities (Brochure)	4,181	50
	27,143	3,083
Other income		
Other income 1	672	-
	672	-
Total incoming resources	30,168	5,187
EXPENDITURE		
Raising donations and legacies		
Donations	(670)	(837)
Subscriptions	(659)	-
	(1,329)	(837)
Charitable activities		
Cost of direct charitable activity (Durga Puja)	(18,506)	(350)
Cost of direct charitable activity (Kali Puja)	(1,108)	(200)
Cost of direct charitable activity (Rang Mela / Holi)	-	(37)
Cost of direct charitable activity (Saraswati Puja)	(2,024)	(210)
Cost of direct charitable activity (Diwali)	-	(665)
	(21,638)	(1,462)
SUPPORT COSTS		
Additional Expenses		
Additional Expenses	(1,754)	(903)
	(1,754)	(903)
Governance costs		
Governance costs	-	(140)
	-	(140)
Total resources expended	(24,721)	(5,342)
Net income	5,447	1,845

United Kingdom Hindu Cultural Association
Detailed Statement of Financial Activities
This page does not form part of the statutory financial statements
For the year ended 31 March 2022



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

UNITED KINGDOM HINDU CULTURAL ASSOCIATION

**On accounts for the year
ended**

31 March 2022

Charity no
1069932

Set out on pages

1-10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

22/07/2022

Name:

Arnab Kumar Sanyal JP

**Relevant professional
qualification(s) or body**

BSc, LL.M, FFA, FAIA, FIPA, FCMI, FRSA

Give here brief details of any items that the examiner wishes to disclose.

Only complete if the examiner needs to highlight material matters of concern (see CG32, independent examination of charity accounts: directions and guidance for examiners).

Disclosure

Section B

(if any):

Address:

Consilium Consulting LLP, Consilium House, 20 High Street,

Lydd, Kent, TN29 9AJ