

United Kingdom Hindu Cultural Association
Independent examiner's report to the trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the United Kingdom Hindu Cultural Association (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

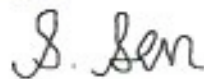
Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;
- (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.

Signed



Subir Sen

BS, ME, MBA, CFA, CIMA

Name: Subir Sen

Address: Sheffield, S35 1 TW

Date: 12-Jan-2025.

United Kingdom Hindu Cultural Association

Statement of Financial Activities

For the year ended 31 March 2024

	Notes	31/03/2024	31/03/2023
Income and endowments from:			
Donations and legacies	2	2635	20,863
Charitable activities	3	28199	24,211
Other income	4	6,753	6,325
Total		37,587	51,399
Expenditure on:			
Raising funds	5	(342)	
Charitable activities	6	(25,070)	(705)
Total Support Cost	7	(5,065)	(34,017)
Total		(30,477)	(34,722)
Net income		7,110	16,677
Reconciliation of funds			
Total funds brought forward		52,320	35,643
Total funds carried forward		59,430	52,320

United Kingdom Hindu Cultural Association

Statement of Financial Position

For the year ended 31 March 2024

	Notes	31/03/2024	31/03/2023
Income and endowments from:			
Tangible assets	12	1,936	2,278
		<u>1,936</u>	<u>2,278</u>
Current Asset			
Debtors	13		
Cash at bank and in hand	14	57,494	50,042
		<u>57,494</u>	<u>50,042</u>
Net Current Asset		<u>57,494</u>	<u>50,042</u>
Total Assets Less Current Liabilities		<u>59,430</u>	<u>52,320</u>
Net Asset		<u>59,430</u>	<u>52,320</u>
The funds of the charity			
Unrestricted Income Funds		<u>59,430</u>	<u>52,320</u>
Total funds		<u>59,430</u>	<u>52,320</u>

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



Name:

TANUJ BANERJEE
TREASURER

Position:

Date:

18/01/25



DEBANJAN MUKHERJEE
GENERAL SECRETARY
18/01/2025

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

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 FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

Going concern

2. Income from Donations and Legacies

2. Income from donations and legacies

	31/03/2024	31/03/2023
	£	£
Unrestricted funds		
Donations received	23	8,542
Subscriptions received	2,611	6,948
Gifts in kind		5,373
Total Income from donations and legacies	2,635	20,863

Notes to Accounts: Income from donations and legacies (comprising donations received, subscriptions received, and gifts in kind), FY23 accounts include a legacy backlog of Gift Aid claims spanning four years, which were claimed in a single instance during the year. This income was fully allocated to the unrestricted fund in FY23.

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

3. Income from Charitable Activities

	31/03/2024	31/03/2023
	£	£
3. Income from charitable activities		
Unrestricted funds		
Durga Puja: Income from charitable activities	18219	17812
Kali Puja: Income from charitable activities	1593	745
Bijoya Sammilani: Income from charitable activities	1518	-
Rang Mela / Holi: Income from charitable activities		1652
Saraswati Puja: Income from charitable activities	2306	2570
X-Mass Party: Income from charitable activities	1217	-
Brochure: Income from charitable activities	3345	-
Misc: Income from charitable activities		1432
Total	28,199	24,211

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

4. Other Income

	31/03/2024	31/03/2023
4. Other Income	£	£
Unrestricted funds		
Gift Aid Claim cumulative years	6228	
Misc. Income	525	6325
Total	6,753	6,325

Notes to Accounts: Miscellaneous income - £6325 shown under Miscellaneous Income in FY23 was actually the Gift Aid claim for FY22, this was put under the wrong heading in the accounts.

5. Raising Funds

	31/03/2024	31/03/2023
5. Raising funds	£	£
Depreciation of owned fixed assets	(342)	(402)
Total	(342)	(402)

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

6. Charitable activities Cost

	31/03/2024	31/03/2023
	£	£
6.Charitable activities		
Cost of direct charitable activity (Durga Puja)	(16,908)	(331)
Cost of direct charitable activity (Kali Puja)	(2,539)	
Cost of direct charitable activity (Rang Mela / Holi)		(374)
Cost of direct charitable activity (Saraswati Puja)	(1,543)	
Cost of direct charitable activity (Xmas)	(1,445)	
Cost of direct charitable activity (Bijoya Sammillani)	(2,635)	
Cost of direct charitable activity (Diwali)		
Total	(25,070)	(705)

Notes to Accounts: The significant difference in charitable activities between FY24 and FY23 is due to the major Puja expenses being classified under the support costs section in FY23.

7. Total Support Cost

	31/03/2024	31/03/2023
	£	£
7.Total Support Cost		
Additional Expenses	(2,883)	(33,615)
AGM	(1,801)	
Annual Recurring expense	(380)	
Total	(5,065)	(33,615)

Notes to Accounts: The amount of £33,615 shown under Additional Expenses in FY23 represents the cumulative costs incurred for Durga Puja, Kali Puja, and Saraswati Puja

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

9. Net income Expenditure Year

	31/03/2024	31/03/2023
	4	3
9. Net income Expenditure Year	£	£
This is stated after charging/(crediting):		
Depreciation of owned fixed assets	(342)	(402)
Total	(342)	(402)

10. Particulars of Employees

	31/03/2024	31/03/2023
	£	£
10. Particulars of employees		
None	0	0
	0	0

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

12. Tangible Fixed Assets

12. Tangible fixed assets	Fixtures and Fittings
Cost or valuation	£
As on 01 April 2023	5,234
As on 31 March 2024	<u>5,234</u>
Depreciation	
As on 01 April 2023	2,278
Charge for year	342
As on 31 March 2024	<u>1,936</u>
Net book values	
As on 31 March 2024	<u>1,936</u>
As on 31 March 2023	<u>2,278</u>

Notes to Accounts: Depreciation on assets has been calculated in accordance with the continuity principle, consistent with previous years. The reducing balance method has been applied at a rate of 15%.

Last year calculation

Opening Balance	£
At 31 March 2022	2,680
Closing Balance	
At 31 March 2023	2,278
Depreciation Charged	402
Depreciation%	15%

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

13. Debtors

13. Debtors	31/03/2024	31/03/2023
	£	£
Amounts due within one year		
Other debtor	-	0
Total	0	0

14. Cash at bank and in hand

Particulars	£
Bank Opening Balance as on 31-Mar-2023	50042
Income-23-24**	7022
Interest Income-Current Year	362
Interest Income-Last Year	68
Total	57,494

Income-23-24**	£
Income Statement	7110
Add Back Depreciation	342
Less Current Year Income	-362
Less Last Year Income	-68
	7,022

	Barclay Bank Balance
Particulars	As on 31-Mar-2024
Current Account	27,063.76
Business Premium Account	30,430.05
Total	57,494

United Kingdom Hindu Cultural Association

Notes to Financial Statements

For the year ended 31 March 2024

15. Analysis of net assets between funds

15. Analysis of net assets between funds

Current Year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
General	1936	57494	59430
	1936	57494	59430

Pervious Year

Unrestricted funds
General

2278	50,042	52320
2278	50042	52320

United Kingdom Hindu Cultural Association

Detailed Statement of Financial Activities

For the year ended 31 March 2024

Income Statement

	31/03/2024	31/03/2023
2 Income from donations and legacies		
Donations received	23	8542
Subscriptions received	2611	6948
Gifts in Kinds		5373
Total Income from donations and legacies	2,635	20,863
3 Income from charitable activities		
Durga Puja	18219	17,812
Kali Puja	1593	745
Bijoya Sammilani	1518	
Rang Mela / Holi		1652
Saraswati Puja	2306	2570
X-Mass Party 2022	1217	
Brochure	3345	
Income from charitable activities		1,432
Total Income from charitable activities	28,199	24,211
4 Other income		
Unrestricted funds		
Gift Aid Claim cumulative years	6,228	
Misc. Income	525	6,325
Total Other Income	6,753	6,325
Total Income	37,587	51,399

Expenditure Statements

5 Raising donations and legacies		
Donations	(342)	(402)
Subscriptions	0	
Total Expense Raising Donations & Legacies	(342)	(402)
6 Charitable activities		
Cost of direct charitable activity (Durga Puja)	(16,908)	(331)
Cost of direct charitable activity (Kali Puja)	(2,539)	
Cost of direct charitable activity (Rang Mela / Holi)		(374)
Cost of direct charitable activity (Saraswati Puja)	(1,543)	
Cost of direct charitable activity (Xmas)	(1,445)	
Cost of direct charitable activity (Bijoya Sammillani)	(2,635)	
Cost of direct charitable activity (Diwali)		
Total Charitable Activity Cost	(25,070)	(705)
7 SUPPORT COSTS		
Additional Expenses	(2,883)	(33,615)
AGM	(1,801)	
Annual Recurring expense	(380)	
Condolence Bouquet		
Governance Cost		
Total Support Cost	(5,065)	(33,615)
Total Expense	(30,477)	(34,722)
Net Income	7,110	16,677