

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr Tapan Mahapatra
Dr U Joshi
Dr A Chawla
Dr R Singh
Dr R Chitnis
Dr R Lakshminarayan
Mrs S Sharma

Charity number

1107469

Principal address

Hindu Cultural Centre
5-7 Park Street
Hull
East Yorkshire
HU3 2JF

Independent examiner

TC Group
74 Lairgate
Beverley
East Yorkshire
HU17 8EU
United Kingdom

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

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HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Dear Fellow members of HERHCA,

The Hull & East Riding Hindu Cultural Association is a registered Charity No: 1107469 and the Annual Return were submitted in June 2021 for the year ending 31 March 2020.

I am presenting the Trustees report 2020-21 on behalf of my fellow trustees.

Structure, governance and management

The Current Elected Board of Trustees have following 7 members

Dr Tapan Mahapatra

Dr U Joshi

Dr A Chawla

Dr R Singh

Dr R Chitnis

Dr R Lakshminarayan

Mrs S Sharma

I would like to start with a quote that my predecessors have said which is absolutely right

"Our Hindu religion has a practical approach, we are able to make modifications without changing our beliefs. Our traditions, beliefs and practices are quite diverse from one another but our slogan is the same - Unity in Diversity."

The board has been active for past year despite the pandemic. It has met 3 times since 2020 including urgent meetings when required. All the trustees who have been involved with the association for long periods with significant contributions in the past and present are fully aware of the importance of contribution from all the board members.

The EC Chairman has presented the regular reports to the board of trustees at each meeting to keep them updated.

The issues discussed were

Various social, religious and cultural events throughout the year 2020-21 with review of covid regulations changes on each occasion

Accounts / Financial matters, Constitutional matters

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

The aims and objectives of the association are:

1. To promote the understanding of Indian and Hindu culture.
2. To acquire a place for Indian and Hindu cultural, social and educational activities in East Riding of Yorkshire.
3. To educate children and adults into the principles and practices of Hindu culture.
4. To do all such things which will further the above objectives.
5. Every member of the public at large of any age or sex is entitled to take part in the above activities.

Significant Activities

Various events have taken place in last yr.

We as trustees are particularly pleased with the continued success of all our events held during the past year mostly online due to covid restrictions.

The trustees are confident that the charity provides a public benefit in accordance with the Charities Commission guidelines.

Achievements and performance

The Team

The biennial elections was due in April / May 2021 had to be postponed again by a decision taken by the board of trustees due to continuation of Covid-19 pandemic and the community centre had to be shut down of all activities as per government guidelines. Therefore, the entire EC remains unchanged and I'm pleased to announce that everyone wishes to continue with their roles and remain in their posts.

We would like to take this opportunity to thank the entire EC team for being so supportive for the past yr. after a challenging one the year before.

I'm sure the EC will continue to be fully dedicated and enthusiastic and members will give their best and continue with the progress and success of our association that we are so proud of.

I would like to thank the Board of Trustees that I have had the opportunity to work with for past yr for their support and particularly dealing with some difficult issues for their overall governance of the association that they are responsible for and covid related regulations.

Governance

The board of trustees recognise that all the members are equal and will have individual opinions and views, which are well respected.

The board of trustees have been involved in governance policy with guidance on accountability, e-mail etiquette, new issues with whatsapp communications and complaints grievance procedure. Although we had to resolve some difficult issues related to complaints, grievances and governance we are very pleased to state that most of our members have adhered to this policy in recent past. We plead that all the members should continue to follow this policy and try to resolve the personal issues amongst themselves wherever possible. Of course, if the matters are not resolved, they can approach any member of the trustees who will be happy to meet and resolve the issue amicably or via established procedures.

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Membership

Membership number although has remained steady around 110 families – there is a potential for this to increase as it is apparent that many more families are visiting our Centre and availing the excellent facilities on various occasions as we would have hoped. It is incumbent upon all of us to persuade all those families to join in for a modest monthly contribution of £10 per family which is tax deductible to make ourselves financially sustainable in the long run.

Events

Various events that were planned had to be cancelled or postponed after the onset of pandemic in March 2020. We as Trustees are particularly pleased with the continued success of all our events held during the past year streaming online. They have been managed successfully with sometimes up to 50-60 families joining in online - thanks to the teams involved. This brought the community together albeit remotely during these difficult times.

Sadly due to Covid pandemic since March 2020 continued well into 2021 and a number of planned events had to be cancelled because of government restrictions.

It was gratifying to see some of our members got involved in preparing and distributing food to the homeless as a charitable action during these extraordinarily difficult times for the needy.

Finance

The Trustee's Board is primarily responsible for the financial governance of the association and directly accountable to the Charity Commission by submitting annual accounts and reporting any other issues.

As per the new legal requirement, the board has to give a detailed written undertaking to the Commission via the accountants on an annual basis taking full responsibilities and be personally liable if the processes have not been followed.

We are pleased to see that the Association's account remains in healthy balance and pending internal / external audits appear to be following the appropriate process. We sincerely thank the treasury team including the Treasurer, Asst Treasurer and the Chairman for producing the accounts for the year.

We had additional funding help as a covid grant of £10K from the govt via council and a £5K donation from an individual family for a specific charitable project. We also had collection of donations for a bereaved community member to help his surviving family

Due to additional demands on utility bills and for long term sustainability and maintenance of the building we will require much more funds in the future. Although we welcome everyone to this beautiful Centre and of course the Temple downstairs, it is important that if we want to maintain the level of facilities at the Centre, that everyone makes at least a modest regular contribution in the way of membership fees which are regarded as donations. Therefore, timely and continuous payment of membership dues is crucial to the overall budget.

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Developments

Due to Covid restrictions no major development project was possible. However, we had a significant development of installing a chairlift for climbing stairs a long-standing need for our elderly members. This was achieved by kind donation by one of our members.

Challenges – Engagement / Volunteering

As has been the case lately the biggest challenge we are facing in coming years is how to keep everyone engaged, motivated to be enthusiastic and continue to encourage participation not only in actual performances but in volunteering work in co-ordinating and helping in events as and when we are allowed to do so..

As said earlier we do have a dedicated hard-working team but it seems if it is the same members having to put in all the efforts all the time there is a risk of burnout. In the long run we will not be able to provide all the events that we currently do or maintain and improve the quality. So, everyone please consider how you can help.

Thank you

Finally, we would like to thank the Chairman, the Vice chairman, the Secretary and Assistant Secretary, the Treasurer, the Assistant treasurer and the other office bearers/members of the Executive Committee and all the ordinary members and volunteers who have worked tirelessly over the years to make various events very successful for all their hard work and dedication for the success of this association and look forward to re-opening of our centre after the restrictions are lifted soon.

Once again, I finish my report with the customary slogan that we have adhered to all these years that we are a **BIG HAPPY FAMILY** & that we remain **UNITED IN DIVERSITY!**

Ajay Chawla

On behalf of the Board of Trustees

Ajay Chawla

Rajeev Chitnis

Uday Joshi

Tapan Mahapatra

R P Singh

Raghu Lakshminarayan

Sonica Sharma

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The financial reserves of the association are adequate for the purposes of the aims and objectives of the charity.

At the 31 March 2021 the charity held £87,161 (2020: £77,774) in unrestricted reserves and £145,655 (2020:£145,655) in restricted reserves.

The charity's principal source of income is from donations from its members who donate according to the needs of the association. The premises known as the Hindu Cultural Centre, which was acquired in February 2010 and was funded by donations under gift aid. Therefore, monies were also received from HM Revenue and Customs under Gift Aid Scheme.

The Trustee's Board is primarily responsible for the financial governance of the association and directly accountable to the Charity Commission by submitting annual accounts and reporting any other issues.

As per the new legal requirement, the board must give a detailed written undertaking to the commission via the accountants on an annual basis taking full responsibilities and be personally liable if the processes have not been followed.

We are pleased to see that the Association's account remains in healthy balance and pending internal/external audits appear to be following the appropriate process. We sincerely thank the treasury team including the Treasurer, Asst Treasurer and the Chairman for producing the accounts for the year.

Due to additional demands on utility bills and for long term sustainability and maintenance of the building we will require much more funds in the future. Although we welcome everyone to this beautiful Centre and of course the temple downstairs, it is important that if we want to maintain the level of facilities at the Centre, that everyone makes at least a modest regular contribution in the way of membership fees which are regarded as donations. Therefore, timely and continuous payment of membership dues is crucial to the overall budget.

On behalf of the board of Trustees

Dr Tapan Mahapatra

Trustee

Dated: 6 February 2022

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 7 to 12.

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 needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Todd FCA
TC Group

74 Lairgate
Beverley
East Yorkshire
HU17 8EU
United Kingdom

Dated: 10 February 2022

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Incoming resources from generated funds</u>					
Donations and legacies	2	11,014	-	11,014	10,899
Incoming resources from charitable activities	3	16,224	-	16,224	11,299
Total incoming resources		27,238	-	27,238	22,198
<u>Resources expended</u>					
	4				
Charitable activities		28,763	-	28,763	31,680
Total resources expended		17,851	-	17,851	28,763
Net income/(expenditure) for the year/ Net movement in funds		9,387	-	9,387	(6,565)
Fund balances at 1 April 2020		77,774	145,655	223,429	229,994
Fund balances at 31 March 2021		87,161	145,655	232,816	223,429

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		171,247		170,916
Current assets					
Debtors	10	2,311		2,932	
Cash at bank and in hand		60,578		52,910	
		<u>62,889</u>		<u>55,842</u>	
Creditors: amounts falling due within one year	11	<u>(1,320)</u>		<u>(3,329)</u>	
Net current assets			61,569		52,513
Total assets less current liabilities			<u>232,816</u>		<u>223,429</u>
Income funds					
Restricted funds			145,655		145,655
Unrestricted funds			87,161		77,774
			<u>232,816</u>		<u>223,429</u>

The accounts were approved by the Trustees on 6 February 2022

Dr Tapan Mahapatra
Trustee

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	not depreciated
Plant and machinery	20% on cost

2 Donations and legacies

	2021 £	2020 £
Donations and gifts	11,014	10,899
	<u> </u>	<u> </u>

3 Incoming resources from charitable activities

	2021 £	2020 £
Fundraising events	13,613	10,444
Other income	2,611	855
	<u> </u>	<u> </u>
	16,224	11,299
	<u> </u>	<u> </u>

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Total resources expended

	Total 2021 £	Total 2020 £
Charitable activities		
Activities undertaken directly	94	10,262
Donations & Grants	6,418	-
Support costs	7,670	15,173
Depreciation	3,669	3,328
	17,851	28,763

5 Grants payable

2021 £	2020 £
6,418	-

6 Support costs

	Support Costs £	Depreciation £	Total 2021 £	Total 2020 £
Light and heat	3,068	-	3,068	4,902
Insurance	2,410	-	2,410	2,600
Rates and Water	303	-	303	1,114
Other costs	1,889	3,669	5,558	9,885
	7,670	3,669	11,339	18,501

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

There were no employees during the year.

9 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2020	164,157	18,687	182,844
Additions	-	4,000	4,000
At 31 March 2021	164,157	22,687	186,844
Depreciation			
At 1 April 2020	-	11,928	11,928
Charge for the year	-	3,669	3,669
At 31 March 2021	-	15,597	15,597
Net book value			
At 31 March 2021	164,157	7,090	171,247
At 31 March 2020	164,157	6,759	170,916

10 Debtors

	2021 £	2020 £
Prepayments and accrued income	2,311	2,932

HULL AND EAST RIDING HINDU CULTURAL ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	-	2,669
Accruals	1,320	660
	<u>1,320</u>	<u>3,329</u>

12 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	25,592	145,655	171,247
Current assets	62,889	-	62,889
Creditors: amounts falling due within one year	(1,320)	-	(1,320)
	<u>87,161</u>	<u>145,655</u>	<u>232,816</u>