

INDIAN HINDU WELFARE ORGANISATION (NORTHAMPTON) LIMITED

England & Wales · Charity number 1114457

Details

Other names IHWO (NORTHAMPTON)

Status Registered

Legal form Charitable company

Company number [05512710](#)

Registered 2006-06-01

Register [View on the Charity Commission register](#)

Contact

Address Artisans' House
7 Queensbridge
Northampton
NN4 7BF

Phone 01604823560

Email info@ihwo.org.uk

Website www.ihwo.org.uk

Activities

Objects: 1. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC AND IN PARTICULAR THE INDIAN AND HINDU COMMUNITY OF NORTHAMPTON AND SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID PUBLIC.2. TO ADVANCE THE EDUCATION OF THE PUBLIC PARTICULARLY MEMBERS OF THE INDIAN AND HINDU COMMUNITY, BY THE PROVISION OF A COMMUNITY EDUCATION CENTRE;3. TO PROMOTE THE ELIMINATION OF RACIAL DISCRIMINATION AND THE EQUALITY OF OPPORTUNITY AND GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS;4. TO ESTABLISH A CENTRE TO PROVIDE FACILITIES FOR A WIDE RANGE OF SOCIAL, LEISURE AND RELIGIOUS ACTIVITIES FOR ALL DIFFERENT TRADITIONS AMONG THE HINDU COMMUNITY IN NORTHAMPTON;5. TO PROTECT AND PRESERVE PUBLIC HEALTH AND TO RELIEVE POVERTY.

Activities: Promote the elimination of racial discrimination and provide education to the communities through a community education center and to protect and preserve public health and relieve poverty

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NORTHAMPTON AND THE SURROUNDING AREA
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£67,562	£35,204	-	-
2024-03-31	£58,964	£20,879	-	-
2023-03-31	£38,653	£19,360	-	-
2022-03-31	£77,681	£28,162	-	-
2021-03-31	£64,374	£38,667	-	-

Trustees

Name	Role	Appointed
CHANDRAVADAN DANNY PARMAR		2011-11-08
MANUBHAI MISTRY		
NEELAM SINGH MBE		
Nilesh Parekh		2023-09-01
PARAMJEET SINGH		2007-07-06
Rupal Shah		2023-09-01
Samish Patel		2023-09-01
Sejal Karavadra		2023-09-01

INDIAN HINDU WELFARE ORGANISATION (NORTHAMPTON) LIMITED

England & Wales - Charity number 1114457

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

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for the Year Ended 31 March 2025

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INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number
05512710 (England and Wales)

Registered Charity number
1114457

Registered office
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Trustees

Mrs N Singh Consultant
Mr M Mistry Biomedical Science
Mr C D Parmar Director (resigned 1.11.24)
Mr P Singh Director
Miss S Karavadra Trustee
Mrs R Shah Trustee
Mr N Parekh Trustee
Mr S Patel Trustee

Company Secretary
Mrs N Singh

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Report of the Trustees
for the Year Ended 31 March 2025

Reference and administrative details

Independent Examiner

Cobley Desborough

Chartered Certified Accountants

Chartered Tax Advisers

Artisans' House

7 Queensbridge

Northampton

Northamptonshire

NN4 7BF

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 December 2025 and signed on its behalf by:

Mrs R Shah - Trustee

Independent examiner's report to the trustees of Indian Hindu Welfare Organisation (Northampton) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr David Dawks

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

17 December 2025

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,841	6,609	33,450	36,350
Investment income	2	25,115	8,997	34,112	22,614
Total		<u>51,956</u>	<u>15,606</u>	<u>67,562</u>	<u>58,964</u>
EXPENDITURE ON					
Raising funds		17,516	4,784	22,300	6,512
Charitable activities					
Temple		-	-	-	127
Weston Favell Parish Hall		12,904	-	12,904	14,240
Total		<u>30,420</u>	<u>4,784</u>	<u>35,204</u>	<u>20,879</u>
NET INCOME					
Transfers between funds	9	21,536 (63,502)	10,822 63,502	32,358 -	38,085 -
Net movement in funds		(41,966)	74,324	32,358	38,085
RECONCILIATION OF FUNDS					
Total funds brought forward		99,909	631,222	731,131	693,046
TOTAL FUNDS CARRIED FORWARD		<u><u>57,943</u></u>	<u><u>705,546</u></u>	<u><u>763,489</u></u>	<u><u>731,131</u></u>

The notes form part of these financial statements

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	1,738	210,412	212,150	213,894
CURRENT ASSETS					
Debtors	7	2,487	195,250	197,737	195,511
Cash at bank		54,020	300,011	354,031	322,155
		<u>56,507</u>	<u>495,261</u>	<u>551,768</u>	<u>517,666</u>
CREDITORS					
Amounts falling due within one year	8	(302)	(127)	(429)	(429)
		<u>56,205</u>	<u>495,134</u>	<u>551,339</u>	<u>517,237</u>
NET CURRENT ASSETS					
		<u>57,943</u>	<u>705,546</u>	<u>763,489</u>	<u>731,131</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>57,943</u>	<u>705,546</u>	<u>763,489</u>	<u>731,131</u>
NET ASSETS					
		<u>57,943</u>	<u>705,546</u>	<u>763,489</u>	<u>731,131</u>
FUNDS					
	9			57,943	99,909
Unrestricted funds				705,546	631,222
Restricted funds				<u>763,489</u>	<u>731,131</u>
TOTAL FUNDS					
				<u>763,489</u>	<u>731,131</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Balance Sheet - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2025 and were signed on its behalf by:

Mrs R Shah - Trustee

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on cost
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation 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.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	25,115	21,833
Deposit account interest	8,997	781
	<u>34,112</u>	<u>22,614</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>1,744</u>	<u>1,744</u>

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.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,672	21,678	36,350
Investment income	<u>22,614</u>	-	<u>22,614</u>
Total	<u>37,286</u>	<u>21,678</u>	<u>58,964</u>
EXPENDITURE ON			
Raising funds	5,034	1,478	6,512
Charitable activities			
Temple	-	127	127
Weston Favell Parish Hall	14,240	-	14,240

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	19,274	1,605	20,879
NET INCOME	18,012	20,073	38,085
Transfers between funds	(133,910)	133,910	-
Net movement in funds	(115,898)	153,983	38,085
RECONCILIATION OF FUNDS			
Total funds brought forward	215,807	477,239	693,046
TOTAL FUNDS CARRIED FORWARD	99,909	631,222	731,131

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 April 2024 and 31 March 2025	210,412	17,434	1,401	229,247
Depreciation				
At 1 April 2024	-	13,952	1,401	15,353
Charge for year	-	1,744	-	1,744
At 31 March 2025	-	15,696	1,401	17,097
Net book value				
At 31 March 2025	210,412	1,738	-	212,150
At 31 March 2024	210,412	3,482	-	213,894

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	2,487	261
Associated company loan	195,250	195,250
	<u>197,737</u>	<u>195,511</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Tax	429	429
	<u>429</u>	<u>429</u>

9. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
Revenue reserve	57,530	4,910	(62,440)	-
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	12,379	10,466	-	22,845
Navratri 3 year contingency	-	5,098	-	5,098
Chai & Chat	-	1,062	(1,062)	-
	<u>99,909</u>	<u>21,536</u>	<u>(63,502)</u>	<u>57,943</u>
Restricted funds				
Temple	631,222	10,822	63,502	705,546
	<u>731,131</u>	<u>32,358</u>	<u>-</u>	<u>763,489</u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	18,330	(13,420)	4,910
Weston Favell Parish Hall	25,114	(14,648)	10,466
Navratri 3 year contingency	6,696	(1,598)	5,098
Chai & Chat	1,816	(754)	1,062
	<u>51,956</u>	<u>(30,420)</u>	<u>21,536</u>
Restricted funds			
Temple	11,680	(858)	10,822
Sanatan Mandir	3,926	(3,926)	-
	<u>15,606</u>	<u>(4,784)</u>	<u>10,822</u>
TOTAL FUNDS	<u><u>67,562</u></u>	<u><u>(35,204)</u></u>	<u><u>32,358</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
Revenue reserve	45,367	12,163	-	57,530
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	102,530	5,849	(96,000)	12,379
Navratri 3 year contingency	23,491	-	(23,491)	-
Chai & Chat	8,550	-	(8,550)	-
Asha Deep Project	5,869	-	(5,869)	-
	<u>215,807</u>	<u>18,012</u>	<u>(133,910)</u>	<u>99,909</u>
Restricted funds				
Temple	477,239	20,073	133,910	631,222
	<u>477,239</u>	<u>20,073</u>	<u>133,910</u>	<u>631,222</u>
TOTAL FUNDS	<u><u>693,046</u></u>	<u><u>38,085</u></u>	<u><u>-</u></u>	<u><u>731,131</u></u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	15,453	(3,290)	12,163
Weston Favell Parish Hall	21,833	(15,984)	5,849
	<u>37,286</u>	<u>(19,274)</u>	<u>18,012</u>
Restricted funds			
Temple	21,678	(1,605)	20,073
	<u>58,964</u>	<u>(20,879)</u>	<u>38,085</u>
TOTAL FUNDS	<u><u>58,964</u></u>	<u><u>(20,879)</u></u>	<u><u>38,085</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
Revenue reserve	45,367	17,073	(62,440)	-
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	102,530	16,315	(96,000)	22,845
Navratri 3 year contingency	23,491	5,098	(23,491)	5,098
Chai & Chat	8,550	1,062	(9,612)	-
Asha Deep Project	5,869	-	(5,869)	-
	<u>215,807</u>	<u>39,548</u>	<u>(197,412)</u>	<u>57,943</u>
Restricted funds				
Temple	477,239	30,895	197,412	705,546
	<u>693,046</u>	<u>70,443</u>	<u>-</u>	<u>763,489</u>
TOTAL FUNDS	<u><u>693,046</u></u>	<u><u>70,443</u></u>	<u><u>-</u></u>	<u><u>763,489</u></u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	33,783	(16,710)	17,073
Weston Favell Parish Hall	46,947	(30,632)	16,315
Navratri 3 year contingency	6,696	(1,598)	5,098
Chai & Chat	1,816	(754)	1,062
	<u>89,242</u>	<u>(49,694)</u>	<u>39,548</u>
Restricted funds			
Temple	33,358	(2,463)	30,895
Sanatan Mandir	3,926	(3,926)	-
	<u>37,284</u>	<u>(6,389)</u>	<u>30,895</u>
TOTAL FUNDS	<u>126,526</u>	<u>(56,083)</u>	<u>70,443</u>

Temple Fund - Is money ringfenced to spend on the Kutumbh Project, developing and building community centre and temple in Northampton.

Sanatan Mandir- Is building purchased to work as a temporary temple whilst work continues to raise funds for the Kutumbh Project. The restricted temple fund is to be utilised to cover the running costs of Sanatan Mandir, this building will be sold once the new Temple as been built.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	32,950	31,786
Gift aid	-	3,558
Subscriptions	500	1,005
	<u>33,450</u>	<u>36,350</u>
Investment income		
Rents received	25,115	21,833
Deposit account interest	8,997	781
	<u>34,112</u>	<u>22,614</u>
Total incoming resources	67,562	58,964
EXPENDITURE		
Raising donations and legacies		
Fixtures and fittings	1,744	1,744
Other trading activities		
Activity expenses net	20,556	4,768
Charitable activities		
Insurance	1,084	2,163
Sundries	30	127
Repairs and renewals	433	1,544
	<u>1,547</u>	<u>3,834</u>
Support costs		
Management		
Staff & office costs	2,500	2,400
Light and heat	8,605	7,098
	<u>11,105</u>	<u>9,498</u>

This page does not form part of the statutory financial statements

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

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

	2025 £	2024 £
Management		
Governance costs		
Accountancy fees	252	-
Legal fees	-	1,035
	<u>252</u>	<u>1,035</u>
Total resources expended	<u>35,204</u>	<u>20,879</u>
Net income	<u><u>32,358</u></u>	<u><u>38,085</u></u>

INDIAN HINDU WELFARE ORGANISATION (NORTHAMPTON) LIMITED

England & Wales - Charity number 1114457

Accounts

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Unaudited Financial Statements
for the Year Ended 31 March 2024
for
INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Cobley Desborough
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ORGANISATION (NORTHAMPTON) LIMITED

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INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number
05512710 (England and Wales)

Registered Charity number
1114457

Registered office
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Trustees

Mrs N Singh Consultant
Mr M Mistry Biomedical Science
Mr C D Parmar Director
Mr P Singh Director
Miss S Karavadra Trustee (appointed 1.9.23)
Mrs R Shah Trustee (appointed 1.9.23)
Mr N Parekh Trustee (appointed 1.9.23)
Mr S H Patel Trustee (appointed 1.9.23)

Company Secretary
Mrs N Singh

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Report of the Trustees
for the Year Ended 31 March 2024

Reference and administrative details

Independent Examiner

Cobley Desborough

Chartered Certified Accountants

Chartered Tax Advisers

Artisans' House

7 Queensbridge

Northampton

Northamptonshire

NN4 7BF

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 3 December 2024 and signed on its behalf by:

Rupal

Mrs R Shah - Trustee

Independent Examiner's Report to the Trustees of
Indian Hindu Welfare
Organisation (Northampton) Limited

Independent examiner's report to the trustees of Indian Hindu Welfare Organisation (Northampton) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Andrew Hasker

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

3 December 2024

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,672	21,678	36,350	17,927
Charitable activities					
Temple		-	-	-	1,000
Investment income	2	22,614	-	22,614	19,726
Total		<u>37,286</u>	<u>21,678</u>	<u>58,964</u>	<u>38,653</u>
EXPENDITURE ON					
Raising funds		5,034	1,478	6,512	7,691
Charitable activities					
Temple		-	127	127	-
Weston Favell Parish Hall		14,240	-	14,240	11,669
Total		<u>19,274</u>	<u>1,605</u>	<u>20,879</u>	<u>19,360</u>
NET INCOME					
Transfers between funds	9	18,012 (133,910)	20,073 133,910	38,085 -	19,293 -
Net movement in funds		(115,898)	153,983	38,085	19,293
RECONCILIATION OF FUNDS					
Total funds brought forward		215,807	477,239	693,046	673,753
TOTAL FUNDS CARRIED FORWARD		<u><u>99,909</u></u>	<u><u>631,222</u></u>	<u><u>731,131</u></u>	<u><u>693,046</u></u>

The notes form part of these financial statements

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	3,482	210,412	213,894	5,226
CURRENT ASSETS					
Debtors	7	260	195,251	195,511	195,509
Cash at bank		96,469	225,686	322,155	492,613
		<u>96,729</u>	<u>420,937</u>	<u>517,666</u>	<u>688,122</u>
CREDITORS					
Amounts falling due within one year	8	(302)	(127)	(429)	(302)
		<u>96,427</u>	<u>420,810</u>	<u>517,237</u>	<u>687,820</u>
NET CURRENT ASSETS					
		<u>99,909</u>	<u>631,222</u>	<u>731,131</u>	<u>693,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>99,909</u>	<u>631,222</u>	<u>731,131</u>	<u>693,046</u>
NET ASSETS					
		<u>99,909</u>	<u>631,222</u>	<u>731,131</u>	<u>693,046</u>
FUNDS					
	9			99,909	215,807
Unrestricted funds				631,222	477,239
Restricted funds				<u>731,131</u>	<u>693,046</u>
TOTAL FUNDS					
				<u>731,131</u>	<u>693,046</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2024 and were signed on its behalf by:

Rupal

Mrs R Shah - Trustee

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on cost
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation 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.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	21,833	19,566
Deposit account interest	781	160
	<u>22,614</u>	<u>19,726</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>1,744</u>	<u>1,875</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,983	3,944	17,927
Charitable activities			
Temple	1,000	-	1,000
Investment income	<u>19,726</u>	<u>-</u>	<u>19,726</u>
Total	<u>34,709</u>	<u>3,944</u>	<u>38,653</u>
EXPENDITURE ON			
Raising funds	7,691	-	7,691

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Weston Favell Parish Hall	11,669	-	11,669
Total	19,360	-	19,360
NET INCOME	15,349	3,944	19,293
Transfers between funds	(15,000)	15,000	-
Net movement in funds	349	18,944	19,293
RECONCILIATION OF FUNDS			
Total funds brought forward	215,458	458,295	673,753
TOTAL FUNDS CARRIED FORWARD	215,807	477,239	693,046

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 April 2023	-	17,434	1,401	18,835
Additions	210,412	-	-	210,412
At 31 March 2024	210,412	17,434	1,401	229,247
Depreciation				
At 1 April 2023	-	12,208	1,401	13,609
Charge for year	-	1,744	-	1,744
At 31 March 2024	-	13,952	1,401	15,353
Net book value				
At 31 March 2024	210,412	3,482	-	213,894
At 31 March 2023	-	5,226	-	5,226

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	261	259
Associated company loan	195,250	195,250
	<u>195,511</u>	<u>195,509</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Tax	429	302
	<u>429</u>	<u>302</u>

9. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
Unrestricted funds				
Revenue reserve	45,367	12,163	-	57,530
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	102,530	5,849	(96,000)	12,379
Navratri 3 year contingency	23,491	-	(23,491)	-
Chai & Chat	8,550	-	(8,550)	-
Asha Deep Project	5,869	-	(5,869)	-
	<u>215,807</u>	<u>18,012</u>	<u>(133,910)</u>	<u>99,909</u>
Restricted funds				
Temple	477,239	20,073	133,910	631,222
	<u>477,239</u>	<u>20,073</u>	<u>133,910</u>	<u>631,222</u>
TOTAL FUNDS	<u>693,046</u>	<u>38,085</u>	<u>-</u>	<u>731,131</u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	15,453	(3,290)	12,163
Weston Favell Parish Hall	21,833	(15,984)	5,849
	<u>37,286</u>	<u>(19,274)</u>	<u>18,012</u>
Restricted funds			
Temple	21,678	(1,605)	20,073
	<u>58,964</u>	<u>(20,879)</u>	<u>38,085</u>
TOTAL FUNDS	<u><u>58,964</u></u>	<u><u>(20,879)</u></u>	<u><u>38,085</u></u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Revenue reserve	43,403	1,964	-	45,367
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	111,685	5,845	(15,000)	102,530
Navratri 3 year contingency	19,338	4,153	-	23,491
Chai & Chat	5,163	3,387	-	8,550
Asha Deep Project	5,869	-	-	5,869
	<u>215,458</u>	<u>15,349</u>	<u>(15,000)</u>	<u>215,807</u>
Restricted funds				
Temple	458,295	3,944	15,000	477,239
	<u>673,753</u>	<u>19,293</u>	<u>-</u>	<u>693,046</u>
TOTAL FUNDS	<u><u>673,753</u></u>	<u><u>19,293</u></u>	<u><u>-</u></u>	<u><u>693,046</u></u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	4,426	(2,462)	1,964
Weston Favell Parish Hall	19,565	(13,720)	5,845
Navratri 3 year contingency	6,053	(1,900)	4,153
Chai & Chat	4,665	(1,278)	3,387
	<u>34,709</u>	<u>(19,360)</u>	<u>15,349</u>
Restricted funds			
Temple	3,944	-	3,944
	<u>3,944</u>	<u>-</u>	<u>3,944</u>
TOTAL FUNDS	<u><u>38,653</u></u>	<u><u>(19,360)</u></u>	<u><u>19,293</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
Revenue reserve	43,403	14,127	-	57,530
Revenue 3 year contingency	30,000	-	-	30,000
Weston Favell Parish Hall	111,685	11,694	(111,000)	12,379
Navratri 3 year contingency	19,338	4,153	(23,491)	-
Chai & Chat	5,163	3,387	(8,550)	-
Asha Deep Project	5,869	-	(5,869)	-
	<u>215,458</u>	<u>33,361</u>	<u>(148,910)</u>	<u>99,909</u>
Restricted funds				
Temple	458,295	24,017	148,910	631,222
	<u>458,295</u>	<u>24,017</u>	<u>148,910</u>	<u>631,222</u>
TOTAL FUNDS	<u><u>673,753</u></u>	<u><u>57,378</u></u>	<u><u>-</u></u>	<u><u>731,131</u></u>

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	19,879	(5,752)	14,127
Weston Favell Parish Hall	41,398	(29,704)	11,694
Navratri 3 year contingency	6,053	(1,900)	4,153
Chai & Chat	4,665	(1,278)	3,387
	<u>71,995</u>	<u>(38,634)</u>	<u>33,361</u>
Restricted funds			
Temple	25,622	(1,605)	24,017
	<u>97,617</u>	<u>(40,239)</u>	<u>57,378</u>
TOTAL FUNDS	<u><u>97,617</u></u>	<u><u>(40,239)</u></u>	<u><u>57,378</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	31,786	17,108
Gift aid	3,558	-
Subscriptions	1,005	819
	<u>36,350</u>	<u>17,927</u>
Investment income		
Rents received	21,833	19,566
Deposit account interest	781	160
	<u>22,614</u>	<u>19,726</u>
Charitable activities		
Grants	-	1,000
	<u>-</u>	<u>1,000</u>
Total incoming resources	58,964	38,653
EXPENDITURE		
Raising donations and legacies		
Fixtures and fittings	1,744	1,744
Computer equipment	-	131
	<u>1,744</u>	<u>1,875</u>
Other trading activities		
Activity expenses net	4,768	5,816
Charitable activities		
Insurance	2,163	909
Telephone	-	98
Sundries	127	-
Repairs and renewals	1,544	583
	<u>3,834</u>	<u>1,590</u>

This page does not form part of the statutory financial statements

INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024	2023
	£	£
Support costs		
Management		
Staff & office costs	2,400	2,400
Light and heat	7,098	7,679
	<u>9,498</u>	<u>10,079</u>
Governance costs		
Legal fees	1,035	-
	<u>1,035</u>	<u>-</u>
Total resources expended	<u>20,879</u>	<u>19,360</u>
Net income	<u>38,085</u>	<u>19,293</u>

INDIAN HINDU WELFARE ORGANISATION (NORTHAMPTON) LIMITED

England & Wales - Charity number 1114457

Accounts

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

Report of the Directors and

Unaudited Financial Statements

for the Year Ended 31 March 2023

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Detailed Income and Expenditure Account	7

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

**Company Information
for the Year Ended 31 March 2023**

Directors: Mrs N Singh
Mr M Mistry
Mr C D Parmar
Mr P Singh

Secretary: Mrs N Singh

Registered office: Artisans House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Registered number: 05512710 (England and Wales)

Accountants: Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

**Report of the Directors
for the Year Ended 31 March 2023**

The directors present their report with the financial statements of the company for the year ended 31 March 2023.

Directors

The directors shown below have held office during the whole of the period from 1 April 2022 to the date of this report.

Mrs N Singh
Mr M Mistry
Mr C D Parmar
Mr P Singh

Other changes in directors holding office are as follows:

Mrs S R Karavadra - resigned 20 September 2022

On behalf of the board:

.....
Director

Date:

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

**Income Statement
for the Year Ended 31 March 2023**

	2023	2022
	£	£
TURNOVER	-	-
OPERATING SURPLUS and SURPLUS BEFORE TAXATION	-	-
Tax on surplus	-	-
SURPLUS FOR THE FINANCIAL YEAR	-	-

The notes form part of these financial statements

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED (REGISTERED NUMBER: 05512710)**

**Balance Sheet
31 March 2023**

	2023	2022
	£	£
	<u> </u>	<u> </u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u> </u> -	<u> </u> -
RESERVES	<u> </u> -	<u> </u> -

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

.....
Director

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. STATUTORY INFORMATION

Indian Hindu Welfare Organisation (Northampton) Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

Going concern

The current economic conditions present increased risks for all businesses. In response to such conditions, the director has carefully considered these risks, including an assessment of uncertainty on future trading projections for a period of at least twelve months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements on a going concern basis.

Based on this assessment, the director considers that the Company maintains an appropriate level of liquidity, sufficient to meet the demands of the business including any capital and servicing obligations of external liabilities.

In addition, the Company's assets are assessed for recoverability on a regular basis, and the director considers that the Company is not exposed to losses of these assets which would affect their decision to adopt the going concern basis.

The director is therefore satisfied and has a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties that lead to significant doubt upon the Company's ability to continue as a going concern. These financial statements have therefore been prepared on a going concern basis.

**INDIAN HINDU WELFARE ORGANISATION
(NORTHAMPTON) LIMITED**

**Detailed Income and Expenditure Account
for the Year Ended 31 March 2023**

	2023		2022	
	£	£	£	£
Income		-		-
		<u> </u>		<u> </u>
NET SURPLUS		-		-
		<u> </u>		<u> </u>

This page does not form part of the statutory financial statements

INDIAN HINDU WELFARE ORGANISATION (NORTHAMPTON) LIMITED

England & Wales - Charity number 1114457

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

05512710 (England and Wales)

Registered Charity number

1114457

Registered office

Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Trustees

Mrs N Singh Consultant
Mrs S R Karavadra Company Director
Mr M Mistry Biomedical Science
Mr C D Parmar Director
Mr P Singh Director

Company Secretary

Mrs N Singh

Independent Examiner

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

**Independent Examiner's Report to the Trustees of
Indian Hindu Welfare
Organisation (Northampton) Limited**

Independent examiner's report to the trustees of Indian Hindu Welfare Organisation (Northampton) Limited ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,838	39,456	60,294	30,518
Charitable activities					
Temple		500	-	500	4,351
Weston Favell Parish Hall		6,039	-	6,039	29,827
Investment income	2	10,848	-	10,848	(322)
Total		38,225	39,456	77,681	64,374
EXPENDITURE ON					
Raising funds		11,458	-	11,458	13,840
Charitable activities					
Temple		-	-	-	51
Weston Favell Parish Hall		16,704	-	16,704	11,816
Total		28,162	-	28,162	25,707
NET INCOME		10,063	39,456	49,519	38,667
RECONCILIATION OF FUNDS					
Total funds brought forward		205,395	418,839	624,234	585,567
TOTAL FUNDS CARRIED FORWARD		215,458	458,295	673,753	624,234

The notes form part of these financial statements

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Balance Sheet - continued
31 March 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N Singh', written in a cursive style.

Mrs N Singh - Trustee

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	10,546	(620)
Deposit account interest	302	298
	<u>10,848</u>	<u>(322)</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>1,779</u>	<u>1,785</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,061	15,457	30,518
Charitable activities			
Temple	851	3,500	4,351
Weston Favell Parish Hall	29,827	-	29,827
Investment income	<u>(322)</u>	<u>-</u>	<u>(322)</u>
Total	45,417	18,957	64,374
EXPENDITURE ON			
Raising funds	13,840	-	13,840

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,136	1,136
Associated company loan	195,249	165,251
	<u>196,385</u>	<u>166,387</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Tax	302	302
	<u>302</u>	<u>302</u>

9. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
Revenue reserve	39,732	3,671	43,403
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	113,271	(1,586)	111,685
Navratri 3 year contingency	15,961	3,377	19,338
Chai & Chat	4,352	811	5,163
Asha Deep Project	2,079	3,790	5,869
	<u>205,395</u>	<u>10,063</u>	<u>215,458</u>
Restricted funds			
Temple	418,839	39,456	458,295
	<u>418,839</u>	<u>39,456</u>	<u>458,295</u>
TOTAL FUNDS	<u>624,234</u>	<u>49,519</u>	<u>673,753</u>

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	298	(188)	110
Weston Favell Parish Hall	29,207	(14,233)	14,974
Navratri 3 year contingency	1,608	-	1,608
Chai & Chat	939	-	939
Asha Deep Project	13,365	(11,286)	2,079
	<u>45,417</u>	<u>(25,707)</u>	<u>19,710</u>
Restricted funds			
Temple	18,957	-	18,957
	<u>18,957</u>	<u>-</u>	<u>18,957</u>
TOTAL FUNDS	<u><u>64,374</u></u>	<u><u>(25,707)</u></u>	<u><u>38,667</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
Revenue reserve	39,622	3,781	43,403
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	98,297	13,388	111,685
Navratri 3 year contingency	14,353	4,985	19,338
Chai & Chat	3,413	1,750	5,163
Asha Deep Project	-	5,869	5,869
	<u>185,685</u>	<u>29,773</u>	<u>215,458</u>
Restricted funds			
Temple	399,882	58,413	458,295
	<u>399,882</u>	<u>58,413</u>	<u>458,295</u>
TOTAL FUNDS	<u><u>585,567</u></u>	<u><u>88,186</u></u>	<u><u>673,753</u></u>

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,974	30,453
Subscriptions	320	65
	<u>60,294</u>	<u>30,518</u>
Investment income		
Rents received	10,546	(620)
Deposit account interest	302	298
	<u>10,848</u>	<u>(322)</u>
Charitable activities		
Grants	6,539	34,178
	<u>77,681</u>	<u>64,374</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Depreciation of tangible fixed assets	1,779	1,785
Other trading activities		
Activity expenses net	9,679	11,382
Bad debts	-	673
	<u>9,679</u>	<u>12,055</u>
Charitable activities		
Insurance	893	812
Telephone	422	528
Postage and stationery	41	9
Sundries	153	51
Repairs and renewals	9,741	1,784
Waste collection	-	(414)
Travel	-	5,465
	<u>11,250</u>	<u>8,235</u>

This page does not form part of the statutory financial statements

INDIAN HINDU WELFARE ORGANISATION (NORTHAMPTON) LIMITED

England & Wales - Charity number 1114457

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

05512710 (England and Wales)

Registered Charity number

1114457

Registered office

Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Trustees

Mrs N Singh Consultant
Mrs S R Karavadra Company Director
Mr M Mistry Biomedical Science
Mr C D Parmar Director
Mr P Singh Director

Company Secretary

Mrs N Singh

Independent Examiner

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF




**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Report of the Trustees
for the Year Ended 31 March 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 September 2021 and signed on its behalf by:



Mrs N Singh - Trustee



**Independent Examiner's Report to the Trustees of
Indian Hindu Welfare
Organisation (Northampton) Limited**

Independent examiner's report to the trustees of Indian Hindu Welfare Organisation (Northampton) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.



**Independent Examiner's Report to the Trustees of
Indian Hindu Welfare
Organisation (Northampton) Limited**

Independent examiner's 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Andrew Hasker
Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

29 September 2021



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,061	15,457	30,518	9,008
Charitable activities					
Temple		851	3,500	4,351	1,700
Weston Favell Parish Hall		29,827	-	29,827	9,700
Other trading activities	2	-	-	-	15,481
Investment income	3	(322)	-	(322)	20,523
Total		45,417	18,957	64,374	56,412
EXPENDITURE ON					
Raising funds		13,840	-	13,840	14,957
Charitable activities					
Temple		51	-	51	575
Weston Favell Parish Hall		11,816	-	11,816	13,028
Total		25,707	-	25,707	28,560
NET INCOME		19,710	18,957	38,667	27,852
RECONCILIATION OF FUNDS					
Total funds brought forward		185,685	399,882	585,567	557,715
TOTAL FUNDS CARRIED FORWARD		205,395	418,839	624,234	585,567



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Balance Sheet
31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	8,880	-	8,880	10,665
CURRENT ASSETS					
Debtors	8	1,138	165,249	166,387	173,514
Cash at bank		195,679	253,590	449,269	416,829
		<u>196,817</u>	<u>418,839</u>	<u>615,656</u>	<u>590,343</u>
CREDITORS					
Amounts falling due within one year	9	(302)	-	(302)	(15,441)
		<u>196,515</u>	<u>418,839</u>	<u>615,354</u>	<u>574,902</u>
NET CURRENT ASSETS					
		<u>196,515</u>	<u>418,839</u>	<u>615,354</u>	<u>574,902</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>205,395</u>	<u>418,839</u>	<u>624,234</u>	<u>585,567</u>
NET ASSETS					
		<u>205,395</u>	<u>418,839</u>	<u>624,234</u>	<u>585,567</u>
FUNDS					
	11				
Unrestricted funds				205,395	185,685
Restricted funds				418,839	399,882
				<u>624,234</u>	<u>585,567</u>
TOTAL FUNDS					
				<u>624,234</u>	<u>585,567</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

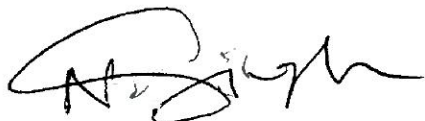


**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Balance Sheet - continued
31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2021 and were signed on its behalf by:



Mrs N Singh - Trustee



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on cost
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation 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.



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Activity income net	-	15,481

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	(620)	20,225
Deposit account interest	298	298
	<u>(322)</u>	<u>20,523</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>1,785</u>	<u>1,796</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	9,008	9,008
Charitable activities			
Temple	1,700	-	1,700
Weston Favell Parish Hall	9,700	-	9,700
Other trading activities	15,481	-	15,481
Investment income	20,523	-	20,523
Total	47,404	9,008	56,412
EXPENDITURE ON			
Raising funds	13,090	1,867	14,957
Charitable activities			
Temple	575	-	575
Weston Favell Parish Hall	13,028	-	13,028
Total	26,693	1,867	28,560
NET INCOME	20,711	7,141	27,852
RECONCILIATION OF FUNDS			
Total funds brought forward	164,974	392,741	557,715
TOTAL FUNDS CARRIED FORWARD	185,685	399,882	585,567



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
Cost			
At 1 April 2020 and 31 March 2021	17,434	1,401	18,835
Depreciation			
At 1 April 2020	6,976	1,194	8,170
Charge for year	1,744	41	1,785
At 31 March 2021	8,720	1,235	9,955
Net book value			
At 31 March 2021	8,714	166	8,880
At 31 March 2020	10,458	207	10,665

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	1,136	8,264
Associated company loan	165,251	165,250
	166,387	173,514



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 10)	-	15,162
Tax	302	279
	<u>302</u>	<u>15,441</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	15,162
	<u>-</u>	<u>15,162</u>

11. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
Revenue reserve	39,622	110	39,732
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	98,297	14,974	113,271
Navratri 3 year contingency	14,353	1,608	15,961
Chai & Chat	3,413	939	4,352
Asha Deep Project	-	2,079	2,079
	<u>185,685</u>	<u>19,710</u>	<u>205,395</u>
Restricted funds			
Temple	399,882	18,957	418,839
	<u>399,882</u>	<u>18,957</u>	<u>418,839</u>
TOTAL FUNDS	<u>585,567</u>	<u>38,667</u>	<u>624,234</u>



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	298	(188)	110
Weston Favell Parish Hall	29,207	(14,233)	14,974
Navratri 3 year contingency	1,608	-	1,608
Chai & Chat	939	-	939
Asha Deep Project	13,365	(11,286)	2,079
	<u>45,417</u>	<u>(25,707)</u>	<u>19,710</u>
Restricted funds			
Temple	18,957	-	18,957
	<u>18,957</u>	<u>-</u>	<u>18,957</u>
TOTAL FUNDS	<u><u>64,374</u></u>	<u><u>(25,707)</u></u>	<u><u>38,667</u></u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
Revenue reserve	35,988	3,634	39,622
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	83,145	15,152	98,297
Navratri 3 year contingency	13,313	1,040	14,353
Chai & Chat	2,528	885	3,413
	<u>164,974</u>	<u>20,711</u>	<u>185,685</u>
Restricted funds			
Temple	392,741	7,141	399,882
	<u>392,741</u>	<u>7,141</u>	<u>399,882</u>
TOTAL FUNDS	<u><u>557,715</u></u>	<u><u>27,852</u></u>	<u><u>585,567</u></u>



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	4,685	(1,051)	3,634
Weston Favell Parish Hall	29,925	(14,773)	15,152
Navratri 3 year contingency	8,486	(7,446)	1,040
Chai & Chat	4,308	(3,423)	885
	<u>47,404</u>	<u>(26,693)</u>	<u>20,711</u>
Restricted funds			
Temple	9,008	(1,867)	7,141
	<u>9,008</u>	<u>(1,867)</u>	<u>7,141</u>
TOTAL FUNDS	<u><u>56,412</u></u>	<u><u>(28,560)</u></u>	<u><u>27,852</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
Revenue reserve	35,988	3,744	39,732
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	83,145	30,126	113,271
Navratri 3 year contingency	13,313	2,648	15,961
Chai & Chat	2,528	1,824	4,352
Asha Deep Project	-	2,079	2,079
	<u>164,974</u>	<u>40,421</u>	<u>205,395</u>
Restricted funds			
Temple	392,741	26,098	418,839
	<u>392,741</u>	<u>26,098</u>	<u>418,839</u>
TOTAL FUNDS	<u><u>557,715</u></u>	<u><u>66,519</u></u>	<u><u>624,234</u></u>



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	4,983	(1,239)	3,744
Weston Favell Parish Hall	59,132	(29,006)	30,126
Navratri 3 year contingency	10,094	(7,446)	2,648
Chai & Chat	5,247	(3,423)	1,824
Asha Deep Project	13,365	(11,286)	2,079
	<u>92,821</u>	<u>(52,400)</u>	<u>40,421</u>
Restricted funds			
Temple	27,965	(1,867)	26,098
	<u>27,965</u>	<u>(1,867)</u>	<u>26,098</u>
TOTAL FUNDS	<u><u>120,786</u></u>	<u><u>(54,267)</u></u>	<u><u>66,519</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,453	8,368
Subscriptions	65	640
	<u>30,518</u>	<u>9,008</u>
Other trading activities		
Activity income net	-	15,481
Investment income		
Rents received	(620)	20,225
Deposit account interest	298	298
	<u>(322)</u>	<u>20,523</u>
Charitable activities		
Grants	34,178	11,400
	<u>34,178</u>	<u>11,400</u>
Total incoming resources	64,374	56,412
EXPENDITURE		
Raising donations and legacies		
Depreciation of tangible fixed assets	1,785	1,796
Other trading activities		
Activity expenses net	11,382	13,161
Bad debts	673	-
	<u>12,055</u>	<u>13,161</u>
Charitable activities		
Insurance	812	818
Telephone	528	578
Postage and stationery	9	193
Sundries	51	56
Carried forward	1,400	1,645



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021	2020
	£	£
Charitable activities		
Brought forward	1,400	1,645
Repairs and renewals	1,784	1,956
Waste collection	(414)	1,178
Travel	5,465	4,400
	<u>8,235</u>	<u>9,179</u>
Support costs		
Management		
Staff & office costs	-	434
Rates and water	-	411
Light and heat	3,632	3,579
	<u>3,632</u>	<u>4,424</u>
Total resources expended	<u>25,707</u>	<u>28,560</u>
Net income	<u>38,667</u>	<u>27,852</u>

