

HINDU CULTURAL SOCIETY OF BRADFORD

England & Wales · Charity number 1118980

Details

Status Registered

Legal form Charitable company

Company number [06049370](#)

Registered 2007-04-26

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

Contact

Address 341
Leeds Road
Bradford
Bradford
BD3 9JY

Phone 01274395603

Email INFO@BRADFORDMANDIR.ORG

Website www.bradfordmandir.org

Activities

Objects: A) TO ADVANCE THE HINDU DHARMA AND THE DOCTRINES AND OBSERVATIONS THAT SERVE TO PROMOTE AND MANIFEST THE SAID DHARMA BY THE ESTABLISHMENT, SUPPORT AND OPERATION OF A HINDU TEMPLE.B) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE TRADITIONS OF THE HINDU DHARMA, THE HINDU LANGUAGE AND HINDU FESTIVALS BY THE ESTABLISHMENT AND OPERATION OF A HINDU CULTURAL CENTRE.C) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BRADFORD AND THE 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 OBJECTS OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.D) THE CHARITY WILL BE NON-PARTY IN POLITICS AND WILL NOT DISCRIMINATE AGAINST ANYONE ON THE GROUNDS OF AGE, GENDER, RACE RELIGION OR DISABILITY.

Activities: To promote the social, cultural, religious and educational aspirations of Hindus living in Bradford, with a clear vision to develop a more cohesive and sustainable community by building partnerships with the local people of Bradford and the region.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE BRADFORD
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£198,228	£124,265	-	-
2024-03-31	£266,065	£129,243	-	-
2023-03-31	£188,320	£108,805	-	-
2022-03-31	£187,274	£103,319	-	-
2021-03-31	£153,169	£93,081	-	-

Trustees

Name	Role	Appointed
ASHOK KUMAR NAIR		2023-09-24
BALDEV KRISHEN		
Kumarvel Kurusamy		2019-09-22
MUKESH KUMAR CHAWLA		2021-09-19
Natvarlal Taylor		2020-07-26
PHOOLAN BALDEV		
Priyesh Tindumal Koroath Ravindran		2025-08-01
RAMESH GOYAL		2021-09-19
Rajnish Ahuja		2024-01-08
Rakesh Sharma		2024-01-28
SAMYKKURUKKAL BALAKRISHNAN		
SANTOSH GUPTA		2016-06-26
Satish Khatri		2023-09-24
Sridhar Thanuku		2025-08-01
Sudesh Bala Kapatra		2025-08-01

HINDU CULTURAL SOCIETY OF BRADFORD

England & Wales - Charity number 1118980

Accounts

Charity number: 1118980
Company number: 06049370

Hindu Cultural Society of Bradford
(A Company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2025

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

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**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Legal and administrative information

Charity registration number	1118980
Company registration number	6049370
Business address	341 Leeds Road Bradford BD3 9LS

Trustees

**Mukesh Kumar Chawla
Samykkurukkal Balakrishnan
Santosh Gupta
Baldev Krishen
Kumarvel Kurusamy
Ashok Kumar Nair
Kamaljit Sharma
Suresh Tailor
Phoolan Balbev Vig
Rajnish Ahuja
Natvarlal Ranchhodji Taylor
Ramesh Goyal
Satish Khatri
Puneet Kumar Tyagi
Rakesh Sharma
Deepak Krishan Shukla
Vinay Verma**

**Hindu Cultural Society of Bradford
(A company limited by gurantee)**

Legal and administrative information

Independent Examiner:

**D&D Accountancy & Taxation Ltd
Institute of Financial Accountants
West44 Business Centre
44-60 Richardshaw Lane
Pudsey, Leeds
LS28 7UR**

Bankers

Lloyds Bank

**Hustlergate
Bradford
PO Box 1000
BX1 1LT**

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2025**

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees, who are also directors of Hindu Cultural Society of Bradford for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure,governance and management

Directors

The Directors who served during the year end up to the date of this report are set out on page 1.

Members

The members gurantee to contribute an amount not exceeding £1 to the assets of the charitable organisation in the event of winding up.The total such guarantees at 31 March 2025 was 17.

Management

The Board consisting of the committed 6-office bearers and 11 Directors, total 17 memebbers, was responsible for the overseeing of the policies, startegic development and growth of the company by drawing on their expertise.

Risk Management

The directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

Mission and Vision of the company

To promote the social, cultural, religious and educaional aspirations of hindus living in Bradford. With a clear vision to develop a more cohesive and sustainable community by building partnerships with the local authority and people of different faiths in Bradford and the region.

The charity promotes its vision by managing the Shree Lakshmi Narayan Hindu Temple, Bradford and running the Shree Krishna Elderly Day Care Centre.

Financial Review

Financial Commitments

The Charity has no major financial commitments for the upcoming financial year, as the kitchen refurbishment has been completed.

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Cost of Living

Change in the government and increase cost of living has impacted charity as the donation have been dropped compare to previous year.

The devotees are organising sponsored programmed. The day centre is open for one day a week and kitchen is open to prepare meal.

Financial Review - Reserves

The surplus for the year ended 31 March 2025 was £73,963 (2024: surplus of £136,822). This was represented by an unrestricted surplus of £73,963 (2024: surplus of £136,822) and restricted surplus of £0 (2024: surplus £0).

The Reserve balance as at 31st March 2025 was £4,105,080 (2024: £4,031,117) and this was represented by an unrestricted fund of £4,105,080 (2024: £4,031,117) and restricted fund of £0 (2024:£0).

Statement as to disclosure of information to Independent Examiner (IE)

In so far the trustees are aware:

- there is no relevant information of which the charitable company IE are unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the IE are aware of that information.

Statements of trustees' responsibilities

The trustees (who are also directors of Hindu Cultural Society of Bradford for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2025

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

D&D Accountancy & Taxation Ltd were appointed as Independent Examiner to the charitable company and are deemed to be re appointed in accordance with Section 487(2) of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

On the behalf of the board



R Sharma
Chair



K Kurusamy
Treasurer

Date: 23.12.2025

Date: 23-12-2025

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Independent Examiner's Report to the Trustees of Hindu Cultural Society of Bradford

**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.**

Signed:



Name: Mr Venukrishna Dontula (AFA, ATA, MIPA)

For and on behalf of D&D Accountancy & Taxation Ltd t/a D&D Accountancy

Institute of Financial Accountants

Address: West44 Business Centre, 44-60 Richardshaw Lane, Pudsey, LS28 7UR

Date:

23/12/2025

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	3	198,228	0	198,228	263,049
Investment income	4	0	0	0	3,016
Total incoming resources		198,228	0	198,228	266,065
Resources expended					
Charitable activities	5	119,934	0	119,934	124,275
Goverance costs	6	4,331	0	4,331	4,968
Total resources expended		124,265	0	124,265	129,243
Net income(expenditure) for the year		73,963	0	73,963	136,822
Total funds brought forward		4,031,117	0	4,031,117	3,894,295
Total funds carried forward		4,105,080	0	4,105,080	4,031,117

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gain and losses has not been prepared.

All of the above relate to continuing activities.

The notes on pages 9 to 14 form an integral part of these financial statements

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Balance sheet
as at 31 March 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assest	10	3,694,845	3,627,817
Current assests			
Debtors	11	33,797	33,797
Investments	11a	170,000	0
Cash at bank and in hand		<u>211,483</u>	<u>374,548</u>
		<u>415,280</u>	<u>408,345</u>
Crediotrs:amounts falling due within one year	12	-5,045	-5,045
Net current assests		<u>410,235</u>	<u>403,300</u>
Total assets less current liabilities		<u>4,105,080</u>	<u>4,031,117</u>
Net assets		<u>4,105,080</u>	<u>4,031,117</u>
Funds	13		
Restricted income funds		0	0
Unrestricted income funds		4,105,080	4,031,117
Total funds		<u>4,105,080</u>	<u>4,031,117</u>


"For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

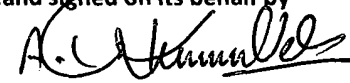
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisons applicable to companies subject to the small companies' regime."

The financial statements were approved by the board on 23/12/2025 and signed on its behalf by


 R Sharma
 Chair


 K Kurusamy
 Treasurer

The notes on pages 9 to 14 form an integral part of these financial statements

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2025

2 Accounting policies

The principal accounting policies are summarised below.

The accounting policies have been applied consistently throughout the year and the preceding year.

2.1 Basis of accounting

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The accounts have been prepared in accordance with FRS102(effective January 2015), and the requirements of Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with SORP 2015 (effective January 2015).

Transaction to FRS 102

The charity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

Detail of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

2.2 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirements to produce a cashflow statement because it is a small charity.

2.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the accuracy reasonable. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donations and gift income is credited to the income and expenditure account in the period received.

Membership income is credited to the income and expenditure account in the period received.

Gift aid income is credited to the income and expenditure account in the period.

The restricted funds relate to the activities of the Shree Krishna Elderly Day care Centre.

Grants, including grants for the purchases of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for the year ended 31 March 2025**

2.4 Resource Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such activities and those costs of an indirect nature necessary to support them.

2.5 Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment- 25% reducing balance

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

3 Voluntary Income

	Unrestricted funds £	Restricted fund £	2025 Total £	2024 Total £
Donations	160,741	0	160,741	201,679
Gift aid tax refund	23,229	0	23,229	37,710
Grants receivable	13,676	0	13,676	23,148
Membership	582	0	582	512
Other income	0	0	0	0
	198,228	0	198,228	263,049

4 Investment Income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	0	0	3016
	0	0	3016

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2025**

5 Costs of charitable activities-by fund type

	Unrestricted funds	Restricted fund	2025 Total	2024 Total
	£	£	£	£
HCS Charitable activities	119,934	0	119,934	124,275
	<u>119,934</u>	<u>0</u>	<u>119,934</u>	<u>124,275</u>

6 Governance costs

	Unrestricted funds	2025 Total	2024 Total
	£	£	£
Accountancy Fees	1,440	1,440	1,440
Bank charge	290	290	60
Depreciation & impairment	2,601	2,601	3,468
	<u>4,331</u>	<u>4,331</u>	<u>4,968</u>

7 Net incoming/outgoing resources for the year

	2025 Total	2024 Total
	£	£
Net incoming/outgoing resources is stated after charging: Depreciation and other amounts written off in tangible fixed asset	2,601	3,468
	<u>2,601</u>	<u>3,468</u>

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2025**

8 Employees

Employment costs	2025	2024
	Total	Total
	£	£
Wages and salaries	43,449	41,090
	<u>43,449</u>	<u>41,090</u>

No employee received employment of more than £60,000 (2024:none)

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2025	2024
	Number	Number
Management and administration of the charity	2	2
Community centre	6	6
	<u>8</u>	<u>8</u>

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charges in these accounts.

10 Tangible fixed assets

	Land and buildings	Fixtures Freehold fittings and equipments	Silver and gold	total
	£	£	£	£
Cost				
As at 1 April 2024	3,606,413	158,723	11,000	3,776,136
Addition	0	69,629	0	69,629
At 31 March 2025	<u>3,606,413</u>	<u>228,352</u>	<u>11,000</u>	<u>3,845,765</u>
Depreciation				
At 1 April 2024	0	148,319	0	148,319
Change for the year	0	2,601	0	2,601
At 31 March 2025	<u>0</u>	<u>150,920</u>	<u>0</u>	<u>150,920</u>
Net book values				
At 31 March 2025	<u>3,606,413</u>	<u>77,432</u>	<u>11,000</u>	<u>3,694,845</u>
At 1 April 2024	3,606,413	10,404	11,000	3,627,817

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2025

	2025 Total £	2024 Total £
11 Debtors		
Trade debtors	33,797	33,797
Prepayments and accrued income	0	0
	<u>33,797</u>	<u>33,797</u>

	2025 Total £	2024 Total £
11a Investments		
Investment	170,000	0
	<u>170,000</u>	<u>0</u>

	2025 Total £	2024 Total £
12 Creditors: Amount falling due within one year		
Trade creditors	0	9
other creditors	5,045	5,045
Accruals and deferred income	0	0
	<u>5,045</u>	<u>5,054</u>

	Unrestricted funds £	Restricted funds £	Total funds £
13 Analysis of net assets between funds			
Fund balances at 31 March 2025 represented by:			
Tangible fixed asstes	3,694,845	0	3,694,845
Current assets	415,280	0	415,280
Current liabilities	-5,045	0	-5,045
	<u>4,105,080</u>	<u>0</u>	<u>4,105,080</u>

	At 1 April 2024 £	incoming resources £	outgoing resources £	transfer £	31March 2025 £
14 Unrestricted funds					
Unrestricted funds	4,031,117	198,228	-124,265	0	4,105,080

	At 1 April 2024 £	Incoming resources £	Ooutgoing resources £	At 31 March Transfers £	2025 £
15 Restricted funds					
Restricted funds	0	0	0	0	0

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2025**

16 Financial commitment

The kitchen renovation work has been proposed which will be funded through the reserve funds and there is no other financial commitments for the charity.

17 Company limited by Guarantee

Hindu Cultural Society of Bradford limited by guarantee and accordingly does not have a share capital. The liability of each member in the event of winding up is limited to £1. There were 17 members at 31 March 2025.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

The following pages do not form part of the statutory accounts.

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Incoming resources	2025	2024
Incoming resources from generating funds:		
<i>Voluntary income</i>	£	£
Donations	160,741	201,679
Gifts aid tax refund	23,229	37,710
Grant receivable	13,676	23,148
Membership	582	512
Other income	0	0
	<u>198,228</u>	<u>263,049</u>
Investment income		
Bank interest receivable	0	3,016
	<u>0</u>	<u>3,016</u>
Total income resources	<u>198,228</u>	<u>266,065</u>
Resources expended		
HCS Charitable activities		
Wages & salaries	43,449	41,090
Rates & water	1,260	1,487
Light & heat	18,412	16,880
Repairs & maintenance	3,067	9,156
Insurance	4,430	4,114
Printing, postage & stationery	1,240	1,062
Plates/spoons & groceries	10,703	9,814
Travel	3,923	3,890
Telephone & Internet	1,479	1,154
Professional fees	3,434	6,355
Events Cost	17,433	0
Cleaning & Waste disposal	1,240	1,740
Other expenses	0	0
Donations	9,864	27,533
	<u>119,934</u>	<u>124,275</u>
Governance costs		
Accountancy fee	1,440	1,440
Bank charge	290	60
Depreciation	2,601	3,468
	<u>4,331</u>	<u>4,968</u>
Total resources expended	<u>124,265</u>	<u>129,243</u>
Net incoming/outgoing resources	<u>73,963</u>	<u>136,822</u>

HINDU CULTURAL SOCIETY OF BRADFORD

England & Wales - Charity number 1118980

Accounts

Charity number: 1118980
Company number: 06049370

Hindu Cultural Society of Bradford
(A Company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2024

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

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**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Legal and administrative information

Charity registration number	1118980
Company registration number	6049370
Business address	341 Leeds Road Bradford BD3 9LS

Trustees

**Mukesh Kumar Chawla
Samykkurukkal Balakrishnan
Santosh Gupta
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Kumarvel Kurusamy
Ashok Kumar Nair
Kamaljit Sharma
Suresh Tailor
Phoolan Balbev Vig
Rajnish Ahuja
Natvarlal Ranchhodji Taylor
Ramesh Goyal
Satish Khatri
Puneet Kumar Tyagi
Rakesh Sharma
Deepak Krishan Shukla
Vinay Verma**

**Ramesh Kurmar Batra
Jyoti Thakur**

**(Resigned 24.09.2023)
(Resigned 24.09.2023)**

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Legal and administrative information

Independent Examiner:

**D&D Accountancy & Taxation Ltd
Institute of Financial Accountants
West44 Business Centre
44-60 Richardshaw Lane
Pudsey, Leeds
LS28 7UR**

Bankers

Lloyds Bank

**Hustlergate
Bradford
PO Box 1000
BX1 1LT**

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2024**

**The trustees present their report and the financial statements for the year ended 31 March 2024.
The trustees, who are also directors of Hindu Cultural Society of Bradford for the purposes of company law
and who served during the year and up to the date of this report are set out on page 1.**

Structure,goverance and management

Directors

The Directors who served during the year end up to the date of this report are set out on page 1.

Members

**The members gurantee to contribute an amount not exceeding £1 to the assets of the charitable
organisation in the event of winding up.The total such guarantees at 31 March 2024 was 17.**

Management

**The Board consisting of the committed 6-office bearers and 11 Directors, total 17 memebers, was
responsible for the overseeing of the policies, startegic development and growth of the company
by drawing on their expertise.**

Risk Management

**The directors have assessed the major risks to which the charity is exposed and are satisfied that
systems are in place to mitigate exposure to the major risks.**

Objectives and activities

Mission and Vision of the company

**To promote the social, cultural, religious and eductaional aspirations of hindus living in Bradford.
With a clear vision to develop a more cohesive and sustainable community by building partnerships
with the local authority and people of different faiths in Bradford and the region.**

**The charity promotes its vision by managing the Shree Lakshmi Narayan Hindu Temple, Bradford
and running the Shree Krishna Elderly Day Care Centre.**

Financial Review

Financial Commitments

**The Kithcen renovation work has been proposed which will be funded through the reserve funds
and there is no other financial commitments for the charity.**

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Cost of Living

Even though soar in cost of living, donations have increased in 2024, the devotees has been more generous towards the charity and to keep up with the culuture and well being of humans. The devotees are organising sponsored programmed. The day centre is open for one day a week and kitchen is open to prepare meal.

Brexit

We don't think Brexit will have any impact on our organisation, as all our operations are with the U.K.

Financial Review - Reserves

The surplus for the year ended 31 March 2024 was £136,822 (2023: surplus of £79,515). This was represented by an unrestricted surplus of £136,822 (2023: surplus of £79,515) and restricted surplus of £0 (2023: surplus £0).

The Reserve balance as at 31st March 2024 was £4,031,117 (2023: £3,894,295) and this was represented by an unrestricted fund of £4,031,117 (2023: £3,894,295) and restricted fund of £0 (2023: £0).

Statement as to discolsure of information to Independent Examiner (IE)

In so far the trustees are aware:

- there is no relevant information of which the charitable comapny IE are unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the IE are aware of that information.

Statements of trustees' responsibilities

The trustees (who are also directors of Hindu Cultural Society of Bradford for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statemnts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then aply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2024

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;and
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

D&D Accountancy & Taxation Ltd were appointed as Independent Examiner to the charitable company and are deemed to be re appointed in accordance with Section 487(2) of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

On the behalf of the board

S. H. Tailor

S Tailor
Chair

Date: 23/12/2024

A. K. Nair

A K Nair
Treasurer

Date: 23/12/2024

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Independent Examiner's Report to the Trustees of Hindu Cultural Society of Bradford

**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.**

Signed:



Name: Mr Venukrishna Dontula (AFA, ATA, MIPA)

For and on behalf of D&D Accountancy & Taxation Ltd t/a D&D Accountancy

Institute of Financial Accountants

Address: West44 Business Centre, 44-60 Richardshaw Lane, Pudsey, LS28 7UR

Date:

23/12/2024

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	3	263,049	0	263,049	188,320
Investment income	4	3,016	0	3,016	0
Total incoming resources		266,065	0	266,065	188,320
Resources expended					
Charitable activities	5	124,275	0	124,275	102,583
Governance costs	6	4,968	0	4,968	6,223
Total resources expended		129,243	0	129,243	108,806
Net income(expenditure) for the year		136,822	0	136,822	79,514
Total funds brought forward		3,894,295	0	3,894,295	3,814,781
Total funds carried forward		4,031,117	0	4,031,117	3,894,295

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gain and losses has not been prepared.

All of the above relate to continuing activities.

The notes on pages 9 to 14 form an integral part of these financial statements

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Balance sheet
as at 31 March 2024**

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assest	10	3,627,817	3,631,285
Current assests			
Debtors	11	33,797	47,857
Investments	11a	0	100,000
Cash at bank and in hand		374,548	134,258
		<u>408,345</u>	<u>282,115</u>
Crediotrs:amounts falling due within one year	12	-5,045	-19,105
Net current assests		<u>403,300</u>	<u>263,010</u>
Total assets less current liabilities		4,031,117	3,894,295
Net assets		<u>4,031,117</u>	<u>3,894,295</u>
Funds	13		
Restricted income funds		0	0
Unrestricted income funds		4,031,117	3,894,295
Total funds		<u>4,031,117</u>	<u>3,894,295</u>

"For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisons applicable to companies subject to the small companies' regime."

The financial statements were approved by the board on 23/12/2024 and signed on its behalf by

S. H. Tailor
S Tailor
Chair

A. K. Nair
A K Nair
Treasurer

The notes on pages 9 to 14 form an integral part of these financial statements

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2024**

2 Accounting policies

The principal accounting policies are summarised below.

The accounting policies have been applied consistently throughout the year and the proceeding year.

2.1 Basis of accounting

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The accounts have been prepared in accordance with FRS102(effective January 2015), and the requirements of Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing thier accounts in accordance with SORP 2015 (effective January 2015).

Transaction to FRS 102

The charity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

Detail of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

2.2 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirements to produce a cashflow statement because it is a small charity.

2.3 Incoming resources

All incoming resources are included in the statement of fiancial activities when the charity is entitled to the income and the accuracy reasonable .The following specific policies are applied to particular categories of income.

Voluntary income is recieved by way of grants,donations and gifts and is included in ful in the statement of financial activities when receivable.Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donations and gift income is credited to the income and expenditure account in the period received.

Membership income is credited to the income and expenditure account in the period received.

Gift aid income is credited to the income and expeniture account in the period.

The restricted funds relate to the activities of the Shree Krishna Elderly Day care Centre.

Grants, including grants for the purchases of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Notes to financial statements
for the year ended 31 March 2024

2.4 Resource Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such activities and those costs of an indirect nature necessary to support them.

2.5 Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment- 25% reducing balance

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

3 Voluntary Income

	Unrestricted funds £	Restricted fund £	2024 Total £	2023 Total £
Donations	201,679	0	201,679	140,002
Gift aid tax refund	37,710	0	37,710	34,471
Grants receivable	23,148	0	23,148	13,243
Membership	512	0	512	604
Other income	0	0	0	0
	263,049	0	263,049	188,320

4 Investment Income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	0	3,016	0
	0	3,016	0

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2024**

5 Costs of charitable activities-by fund type

	Unrestricted funds £	Restricted fund £	2024 Total £	2023 Total £
HCS Charitable activities	124,275	0	124,275	102,583
	<u>124,275</u>	<u>0</u>	<u>124,275</u>	<u>102,583</u>

6 Governance costs

	Unrestricted funds £	2024 Total £	2023 Total £
Accountancy Fees	1,440	1,440	1,440
Bank charge	60	60	159
Depreciation & impairment	3,468	3,468	4,624
	<u>4,968</u>	<u>4,968</u>	<u>6,223</u>

7 Net incoming/outgoing resources for the year

	2024 Total £	2023 Total £
Net incoming/outgoing resources is stated after charging: Depreciation and other amounts written off in tangible fixed asset	3,468	4,624
	<u>3,468</u>	<u>4,624</u>

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2024**

8 Employees

Employment costs	2024	2023
	Total	Total
	£	£
Wages and salaries	41,090	33,685
	<u>41,090</u>	<u>33,685</u>

No employee received employment of more than £60,000 (2023:none)

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
Management and administration of the charity	2	1
Community centre	6	5
	<u>8</u>	<u>6</u>

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charges in these accounts.

10 Tangible fixed assets

	Land and buildings	Fixtures Freehold fittings and equipments	Silver and gold	total
	£	£	£	£
Cost				
As at 1 April 2023	3,606,413	158,723	11,000	3,776,136
Addition	0	0	0	0
At 31 March 2024	<u>3,606,413</u>	<u>158,723</u>	<u>11,000</u>	<u>3,776,136</u>
Depreciation				
At 1 April 2023	0	144,851	0	144,851
Change for the year	0	3,468	0	3,468
At 31 March 2024	<u>0</u>	<u>148,319</u>	<u>0</u>	<u>148,319</u>
Net book values				
At 31 March 2024	<u>3,606,413</u>	<u>10,404</u>	<u>11,000</u>	<u>3,627,817</u>
At 31 March 2023	3,606,413	13,872	11,000	3,631,285

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2024

	2024 Total £	2023 Total £
11 Debtors		
Trade debtors	33,797	45,025
Prepayments and accrued income	0	2,832
	<u>33,797</u>	<u>47,857</u>

	2024 Total £	2023 Total £
11a Investments		
Investment	0	100,000
	<u>0</u>	<u>100,000</u>

	2024 Total £	2023 Total £
12 Creditors: Amount falling due within one year		
Trade creditors	0	9
other creditors	5,045	18,596
Accruals and deferred income	0	500
	<u>5,045</u>	<u>19,105</u>

	Unrestricted funds £	Restricted funds £	Total funds £
13 Analysis of net assets between funds			
Fund balances at 31 March 2024 represented by:			
Tangible fixed assets	3,627,817	0	3,627,817
Current assets	408,345	0	408,345
Current liabilities	-5,045	0	-5,045
	<u>4,031,117</u>	<u>0</u>	<u>4,031,117</u>

	At 1 April 2023 £	incoming resources £	outgoing resources £	transfer £	31 March 2024 £
14 Unrestricted funds					
Unrestricted funds	3,894,295	266,065	-129,243	0	4,031,117

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
15 Restricted funds					
Restricted funds	0	0	0	0	0

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2024**

- 16 Financial commitment**
The Kitchen renovation work has been proposed which will be funded through the reserve funds and there is no other financial commitments for the charity.
- 17 Company limited by Guarantee**
Hindu Cultural Society of Bradford limited by guarantee and accordingly does not have a share capital. The liability of each member in the event of winding up is limited to £1. There were 17 members at 31 March 2024.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

The following pages do not form part of the statutory accounts.

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Incoming resources

Incoming resources from generating funds:

Voluntary income

	2024	2023
	£	£
Donations	201,679	140,002
Gifts aid tax refund	37,710	34,471
Grant receivable	23,148	13,243
Membership	512	604
Other income	0	0
	<u>263,049</u>	<u>188,320</u>

Investment income

Bank interest receivable

3,016	0
<u>3,016</u>	<u>0</u>

Total income resources

<u>266,065</u>	<u>188,320</u>
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Resources expended

HCS Charitable activities

Wages & salaries	41,090	33,685
Rates & water	1,487	2,604
Light & heat	16,880	16,171
Repairs & maintenance	9,156	12,248
Insurance	4,114	4,129
Printing, postage & stationery	1,062	2,061
Plates/spoons & groceries	9,814	10,566
Travel	3,890	5,592
Telephone & Internet	1,154	935
Professional fees	6,355	2,475
Subscriptions	0	51
Cleaning & Waste disposal	1,740	2,671
Other expenses	0	0
Donations	27,533	9,394
	<u>124,275</u>	<u>102,582</u>

Governance costs

Accountancy fee

Bank charge

Depreciation

1,440	1,440
60	159
3,468	4,624
<u>4,968</u>	<u>6,223</u>

Total resources expended

<u>129,243</u>	<u>108,805</u>
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Net incoming/outgoing resources

<u>136,822</u>	<u>79,515</u>
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HINDU CULTURAL SOCIETY OF BRADFORD

England & Wales - Charity number 1118980

Accounts

Charity number: 1118980
Company number: 06049370

Hindu Cultural Society of Bradford
(A Company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2023



**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

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Hindu Cultural Society of Bradford
(A company limited by guarantee)

Legal and administrative information

Charity registration number	1118980
Company registration number	6049370
Business address	341 Leeds Road Bradford BD3 9LS

Trustees

Mukesh Kumar Chawla
Samykkurukkal Balakrishnan
Santosh Gupta
Baldev Krishen
Kumarvel Kurusamy
Ashok Kumar Nair
Kamaljit Sharma
Suresh Tailor
Phoolan Balbev Vig
Ramesh Kurmar Batra
Natvarlal Ranchhodji Taylor
Ramesh Goyal
Jyoti Thakur
Puneet Kumar Tyagi

Rajesh Bhardwaj	(Resigned 27.02.2023)
Deepak Kumar Sharma	(Resigned 27.02.2023)

**Hindu Cultural Society of Bradford
(A company limited by gurantee)**

Legal and administrative information

Independent Examiner: D&D Accountancy & Taxation Ltd
Institute of Financial Accountants
West44 Business Centre
44-60 Richardshaw Lane
Pudsey, Leeds
LS28 7UR

Bankers Lloyds Bank

Hustlergate
Bradford
PO Box 1000
BX1 1LT

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2023**

**The trustees present their report and the financial statements for the year ended 31 March 2023.
The trustees, who are also directors of Hindu Cultural Society of Bradford for the purposes of company law
and who served during the year and up to the date of this report are set out on page 1.**

Structure,goverance and management

Directors

The Directors who served during the year end up to the date of this report are set out on page 1.

Members

**The members gurantee to contribute an amount not exceeding £1 to the assets of the charitable
organisation in the event of winding up.The total such guarantees at 31 March 2023 was 14.**

Management

**The Board consisting of the committed 6-office bearers and 8 Directors, total 14 memebbers, was
responsible for the overseeing of the policies, startegic development and growth of the company
by drawing on their expertise.**

Risk Management

**The directors have assessed the major risks to which the charity is exposed and are satisfied that
systems are in place to mitigate exposure to the major risks.**

Objectives and activities

Mission and Vision of the company

**To promote the social, cultural, religious and eductaional aspirations of hindus living in Bradford.
With a clear vision to develop a more cohesive and sustainable community by buiding partnerships
with the local authority and people of different faiths in Bradford and the region.**

**The charity promotes its vision by managing the Shree Lakshmi Narayan Hindu Temple, Bradford
and running the Shree Krishna Elderly Day Care Centre.**

Financial Review

Financial Commitments

**The extension work was completed without any external loan and no major project is
expected in 2023, the society will endeavour to run the temple and carry out other
activities to near normality under the current situation.**

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Cost of Living

Due to the increase inflation and cost of living, there has been a mild impact i.e the donations are almost similar to 2022, as we have expected Donations to be increased after the Covid-19 Pandemic.

The devotees are organising sponsored programmed. The day centre is open for one day a week and kitchen is open to prepare meal.

Brexit

We don't think Brexit will have any impact on our organisation, as all our operations are with the U.K.

Financial Review - Reserves

The surplus for the year ended 31 March 2023 was £79,515 (2022: surplus of £83,955). This was represented by an unrestricted surplus of £79,515 (2022: surplus of £83,955) and restricted surplus of £0 (2022: surplus £0).

The Reserve balance as at 31st March 2023 was £3,894,295 (2022: £3,814,781) and this was represented by an unrestricted fund of £3,894,295 (2022: £3,814,781) and restricted fund of £0 (2022: £0).

Statement as to disclosure of information to Independent Examiner (IE)

In so far the trustees are aware:

- there is no relevant information of which the charitable company IE are unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the IE are aware of that information.

Statements of trustees' responsibilities

The trustees (who are also directors of Hindu Cultural Society of Bradford for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2023**

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;and
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

D&D Accountancy & Taxation Ltd were appointed as Independent Examiner to the charitable company and are deemed to be re appointed in accordance with Section 487(2) of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

On the behalf of the board

S.H. Tailor

**S Tailor
Chair**

A K Nair

**A K Nair
Treasurer**

Date: 21/12/2023

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Independent Examiner's Report to the Trustees of Hindu Cultural Society of Bradford

**I report to the charity trustees on my examination of the accounts of the Company
for the year ended 31 March 2023**

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.**

Signed:



Name: Mr Venukrishna Dontula (AFA, ATA, MIPA)

For and on behalf of D&D Accountancy & Taxation Ltd t/a D&D Accountancy

Institute of Financial Accountants

Address: West44 Business Centre, 44-60 Richardshaw Lane, Pudsey, LS28 7UR

Date: 21/12/2023

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	3	188,320	0	188,320	187,263
Investment income	4	0	0	0	11
Total incoming resources		188,320	0	188,320	187,274
Resources expended					
Charitable activities	5	102,583	0	102,583	94,731
Governance costs	6	6,223	0	6,223	8,588
Total resources expended		108,806	0	108,806	103,319
Net income(expenditure) for the year		79,514	0	79,514	83,955
Total funds brought forward		3,814,781	0	3,814,781	3,730,826
Total funds carried forward		3,894,295	0	3,894,295	3,814,781

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gain and losses has not been prepared.

All of the above relate to continuing activities.

The notes on pages 9 to 14 form an integral part of these financial statements

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Balance sheet
as at 31 March 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible asset	10		3,631,285		3,635,909
Current assets					
Debtors	11	47,857		39,025	
Investments	11a	100,000		0	
Cash at bank and in hand		134,258		159,540	
		<u>282,115</u>		<u>198,565</u>	
Creditors: amounts falling due within one year	12	-19,105		-19,693	
Net current assets			<u>263,010</u>		<u>178,872</u>
Total assets less current liabilities			3,894,295		3,814,781
Net assets			<u>3,894,295</u>		<u>3,814,781</u>
Funds	13				
Restricted income funds			0		0
Unrestricted income funds			3,894,295		3,814,781
Total funds			<u>3,894,295</u>		<u>3,814,781</u>

"For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts 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 on 21/12/2023 and signed on its behalf by

S. H. Tailor
S Tailor
Chair

A. K. Nair
A K Nair
Treasurer

The notes on pages 9 to 14 form an integral part of these financial statements

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2023**

2 Accounting policies

The principal accounting policies are summarised below.

The accounting policies have been applied consistently throughout the year and the proceeding year.

2.1 Basis of accounting

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The accounts have been prepared in accordance with FRS102(effective January 2015), and the requirements of Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing thier accounts in accordance with SORP 2015 (effective January 2015).

Transaction to FRS 102

The charity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

Detail of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

2.2 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirements to produce a cashflow statement because it is a small charity.

2.3 Incoming resources

All incoming resources are included in the statement of fiancial activities when the charity is entitled to the income and the accuracy reasonable .The following specific policies are applied to particular categories of income.

Voluntary income is recieved by way of grants,donations and gifts and is included in ful in the statement of financial activities when receivable.Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donations and gift income is credited to the income and expenditure account in the period received.

Membership income is credited to the income and expenditure account in the period received.

Gift aid income is credited to the income and expeniture account in the period.

The restricted funds relate to the activities of the Shree Krishna Elderly Day care Centre.

Grants, including grants for the purchases of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for the year ended 31 March 2023**

2.4 Resource Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such activities and those costs of an indirect nature necessary to support them.

2.5 Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment- 25% reducing balance

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

3 Voluntary Income

	Unrestricted funds £	Restricted fund £	2023 Total £	2022 Total £
Donations	140,002	0	140,002	129,943
Gift aid tax refund	34,471	0	34,471	31,600
Grants receivable	13,243	0	13,243	10,555
Membership	604	0	604	1,740
Other income	0	0	0	13,425
	188,320	0	188,320	187,263

4 Investment Income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	0	0	11
	0	0	11

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2023**

5 Costs of charitable activities-by fund type

	Unrestricted funds	Restricted fund	2023 Total	2022 Total
	£	£	£	£
HCS Charitable activities	102,583	0	102,583	94,731
	102,583	0	102,583	94,731

6 Governance costs

	Unrestricted funds	2023 Total	2022 Total
	£	£	£
Accountancy Fees	1,440	1,440	2,422
Bank charge	159	159	0
Depreciation & impairment	4,624	4,624	6,166
	6,223	6,223	8,588

7 Net incoming/outgoing resources for the year

	2023 Total	2022 Total
	£	£
Net incoming/outgoing resources is stated after charging: Depreciation and other amounts written off in tangible fixed asset	4,624	6,166
	4,624	6,166

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2023

8 Employees

Employment costs	2023	2022
	Total	Total
	£	£
Wages and salaries	33,685	36,529
	<u>33,685</u>	<u>36,529</u>

No employee received employment of more than £60,000 (2022:none)

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
Management and administration of the charity	1	1
Community centre	4	5
	<u>5</u>	<u>6</u>

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charges in these accounts.

10 Tangible fixed assets

	Land and buildings Freehold	Fixtures fittings and equipments	Silver and gold	total
	£	£	£	£
Cost				
As at 1 April 2022	3,606,413	158,723	11,000	3,776,136
Addition	0	0	0	0
At 31 March 2023	<u>3,606,413</u>	<u>158,723</u>	<u>11,000</u>	<u>3,776,136</u>
Depreciation				
At 1 April 2022	0	140,227	0	140,227
Change for the year	0	4,624	0	4,624
At 31 March 2023	<u>0</u>	<u>144,851</u>	<u>0</u>	<u>144,851</u>
Net book values				
At 31 March 2023	<u>3,606,413</u>	<u>13,872</u>	<u>11,000</u>	<u>3,631,285</u>
At 31 March 2022	3,606,413	18,496	11,000	3,635,909

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2023

	2023 Total £	2022 Total £
11 Debtors		
Trade debtors	45,025	36,193
Prepayments and accrued income	2,832	2,832
	<u>47,857</u>	<u>39,025</u>

	2023 Total £	2022 Total £
11a Investments		
Investment	100,000	0
	<u>100,000</u>	<u>0</u>

	2023 Total £	2022 Total £
12 Creditors: Amount falling due within one year		
Trade creditors	9	597
other creditors	18,596	18,596
Accruals and deferred income	500	500
	<u>19,105</u>	<u>19,693</u>

	Unrestricted funds £	Restricted funds £	Total funds £
13 Analysis of net assets between funds			
Fund balances at 31 March 2023 represented by:			
Tangible fixed assets	3,631,285	0	3,631,285
Current assets	282,115	0	282,115
Current liabilities	-19,105	0	-19,105
	<u>3,894,295</u>	<u>0</u>	<u>3,894,295</u>

	At 1 April 2022 £	incoming resources £	outgoing resources £	transfer £	31 March 2022 £
14 Unrestricted funds					
Unrestricted funds	3,814,781	188,320	-108,806	0	3,894,295

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
15 Restricted funds					
Restricted funds	0	0	0	0	0

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2023**

16 Financial commitment

The extension work was completed without any external loan and no major project is expected in 2023, the society will endeavour to run the temple and carry out other activities to near normality under the current situation.

17 Company limited by Guarantee

Hindu Cultural Society of Bradford limited by guarantee and accordingly does not have a share capital. The liability of each member in the event of winding up is limited to £1. There were 14 members at 31 March 2023.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

The following pages do not form part of the statutory accounts.

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Incoming resources		
Incoming resources from generating funds:	2023	2022
<i>Voluntary income</i>	£	£
Donations	140,002	129,943
Gifts aid tax refund	34,471	31,600
Grant receivable	13,243	10,555
Membership	604	1,740
Other income	0	13,425
	<u>188,320</u>	<u>187,263</u>
Investment income		
Bank interest receivable	0	11
	<u>0</u>	<u>11</u>
Total income resources	<u><u>188,320</u></u>	<u><u>187,274</u></u>
Resources expended		
HCS Charitable activities		
Wages & salaries	33,685	36,529
Rates & water	2,604	971
Light & heat	16,171	10,987
Repairs & maintenance	12,248	4,199
Insurance	4,129	3,625
Printing, postage & stationery	2,061	695
Plates/spoons & groceries	10,566	6,037
Travel	5,592	1,440
Telephone & Internet	935	805
Professional fees	2,475	2,123
Subscriptions	51	0
Cleaning & Waste disposal	2,671	310
Other expenses	0	0
Donations	9,394	27,010
	<u>102,582</u>	<u>94,731</u>
Governance costs		
Accountancy fee	1,440	2,422
Bank charge	159	0
Depreciation	4,624	6,166
	<u>6,223</u>	<u>8,588</u>
Total resources expended	<u><u>108,805</u></u>	<u><u>103,319</u></u>
Net incoming/outgoing resources	<u><u>79,515</u></u>	<u><u>83,955</u></u>

HINDU CULTURAL SOCIETY OF BRADFORD

England & Wales - Charity number 1118980

Accounts

Charity number: 1118980

Company number: 06049370

**Hindu Cultural Society of Bradford
(A Company limited by guarantee)**

**Trustees' report and financial statements
for the year ended 31 March 2022**

Hindu Cultural Society of Bradford
(A company limited by guarantee)

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Hindu Cultural Society of Bradford
(A company limited by guarantee)

Legal and administrative information

Charity registration number	1118980
Company registration number	6049370
Business address	341 Leeds Road Bradford BD3 9LS

Trustees

Mukesh Kumar Chawla	
Samykurukkal Balakrishnan	
Rajesh Bhardwaj	
Santosh Gupta	
Baldev Krishen	
Kumarvel Kurusamy	
Ashok Kumar Nair	
Deepak Kumar Sharma	
Kamaljit Sharma	
Suresh Tailor	
Phoolan Balbev Vig	
Ramesh Kurmar Batra	
Natvarlal Ranchhodji Taylor	
Ramesh Goyal	(Appointed 19.09.2021)
Jyoti Thakur	(Appointed 19.09.2021)
Puneet Kumar Tyagi	(Appointed 19.09.2021)
Ishvarbhai Bhanabhai	(Resigned 19.09.2021)
Deepak Shukla	(Resigned 19.09.2021)
Ravinder Dharni	(Resigned 19.09.2021)
Hridesh Kumar Gupta	(Resigned 19.09.2021)

Company Secretary

Rakesh Sharma	(Resigned 19.09.2021)
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Hindu Cultural Society of Bradford
(A company limited by gurantee)

Legal and administrative information

Independent Examiner:

D&D Accountancy & Taxation Ltd
Institute of Financial Accountants
West44 Business Centre
44-60 Richardshaw Lane
Pudsey, Leeds
LS28 7UR

Bankers

Lloyds Bank

Hustlergate
Bradford
PO Box 1000
BX1 1LT

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2021.
The trustees, who are also directors of Hindu Cultural Society of Bradford for the purposes of company law
and who served during the year and up to the date of this report are set out on page 1.

Structure,governance and management

Directors

The Directors who served during the year end up to the date of this report are set out on page 1.

Members

The members guarantee to contribute an amount not exceeding £1 to the assets of the charitable
organisation in the event of winding up.The total such guarantees at 31 March 2021 was 18.

Management

The Board consisting of the committed 8-office bearers and 10 Directors, total 18 memebers, was
responsible for the overseeing of the policies, startegic development and growth of the company
by drawing on their expertise.

Risk Management

The directors have assessed the major risks to which the charity is exposed and are satisfied that
systems are in place to mitigate exposure to the major risks.

Objectives and activities

Mission and Vision of the company

To promote the social, cultural, religious and eductaional aspirations of hindus living in Bradford.
With a clear vision to develop a more cohesive and sustainable community by buiding partnerships
with the local authority and people of different faiths in Bradford and the region.

The charity promotes its vision by managing the Shree Lakshmi Narayan Hindu Temple, Bradford
and running the Shree Krishna Elderly Day Care Centre.

Financial Review

Financial Commitments

The extension work was completed without any external loan and no major project is
expected in 2022, the society will endeavour to run the temple and carry out other
activities to near normality under the current situation.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Covid-19

The temple is open as normal as per the government guidelines. The number of visitors is slowly increasing but not to the precovid restriction level.

The devotees are organising sponsored programmed. The day centre is open for one day a week and kitchen is open to prepare meal.

Brexit

We don't think Brexit will have any impact on our organisation, as all our operations are with the U.K.

Financial Review - Reserves

The surplus for the year ended 31 March 2022 was £83,955 (2021: surplus of £60,088). This was represented by an unrestricted surplus of £83,955 (2021: surplus of 51,088) and restricted surplus of £0 (2021: surplus £9,000).

The Reserve balance as at 31st March 2022 was £3,814,781 (2021: 3,730,826) and this was represented by an unrestricted fund of £3,814,781 (2021:£3,715,439) and restricted fund of £0 (2021:£15,387).

Statement as to disclosure of information to Independent Examiner (IE)

In so far the trustees are aware:

- there is no relevant information of which the charitable company IE are unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the IE are aware of that information.

Statements of trustees' responsibilities

The trustees (who are also directors of Hindu Cultural Society of Bradford for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2022

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;and
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

D&D Accountancy & Taxation Ltd were appointed as Independent Examiner to the charitable company and are deemed to be re appointed in accordance with Section 487(2) of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

On the behalf of the board

A.K. Nair

A K Nair
Chair

S. H. Tailor

S Tailor
Treasurer

Date: 23/12/2022

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Independent Examiner's Report to the Trustees of Hindu Cultural Society of Bradford

**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.**

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.**

Signed:



Name: Mr Venukrishna Dontula (AFA, ATA, MIPA)

**For and on behalf of D&D Accountancy & Taxation Ltd t/a D&D Accountancy
Institute of Financial Accountants**

Address: West44 Business Centre, 44-60 Richardshaw Lane, Pudsey, LS28 7UR

Date:

23/12/2022

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	3	187,263	0	187,263	152,896
Investment income	4	11	0	11	273
Total incoming resources		187,274	0	187,274	153,169
Resources expended					
Charitable activities	5	94,731	0	94,731	89,695
Governance costs	6	8,588	0	8,588	3,386
Total resources expended		103,319	0	103,319	93,081
Net income(expenditure) for the year		83,955	0	83,955	60,088
Total funds brought forward		3,730,826	0	3,730,826	3,670,738
Total funds carried forward		3,814,781	0	3,814,781	3,730,826

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gain and losses has not been prepared.

All of the above relate to continuing activities.

The notes on pages 9 to 14 form an integral part of these financial statements

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Balance sheet
as at 31 March 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assest	10		3,635,909		3,395,099
Current assests					
Debtors	11	39,025		27,414	
Cash at bank and in hand		159,540		331,874	
		<u>198,565</u>		<u>359,288</u>	
Crediotrs:amounts falling due within one year	12	-19,693		-23,561	
Net current assests			<u>178,872</u>		<u>335,727</u>
Total assets less current liabilities			3,814,781		3,730,826
Net assets			<u>3,814,781</u>		<u>3,730,826</u>
Funds	13				
Restricted income funds			0		6,386
Unrestricted income funds			3,814,781		3,724,440
Total funds			<u>3,814,781</u>		<u>3,730,826</u>

"For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisons applicable to companies subject to the small companies' regime."

The financial statements were approved by the board on 23-12-22 and signed on its behalf by

A. K. Nair
A K Nair
Chair

S. H. Tailor
S Tailor
Treasurer

The notes on pages 9 to 14 form an integral part of these financial statements

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2022

2 Accounting policies

The principal accounting policies are summarised below.

The accounting policies have been applied consistently throughout the year and the proceeding year.

2.1 Basis of accounting

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The accounts have been prepared in accordance with FRS102(effective January 2015), and the requirements of Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing thier accounts in accordance with SORP 2015 (effective January 2015).

Transaction to FRS 102

The charity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

Detail of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

2.2 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirements to produce a cashflow statement because it is a small charity.

2.3 Incoming resources

All incoming resources are included in the statement of fiancial activities when the charity is entitled to the income and the accuracy reasonable .The following specific policies are applied to particular categories of income.

Voluntary income is recieved by way of grants,donations and gifts and is included in ful in the statement of financial activities when receivable.Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donations and gift income is credited to the income and expenditure account in the period received.

Membership income is credited to the income and expenditure account in the period received.

Gift aid income is credited to the income and expeniture account in the period.

The restricted funds relate to the activities of the Shree Krishna Elderly Day care Centre.

Grants, including grants for the purchases of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2022

2.4 Resource Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such activities and those costs of an indirect nature necessary to support them.

2.5 Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment- 25% reducing balance

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

3 Voluntary Income

	Unrestricted funds £	Restricted fund £	2022 Total £	2021 Total £
Donations	129,943	0	129,943	72,027
Gift aid tax refund	31,600	0	31,600	38,142
Grants receivable	10,555	0	10,555	13,675
Membership	1,740	0	1,740	1,312
Other income	13,425	0	13,425	27,740
	187,263	0	187,263	152,896

4 Investment Income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	11	11	273
	11	11	273

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2022

5 Costs of charitable activities-by fund type

	Unrestricted funds	Restricted fund	2022 Total	2021 Total
	£	£	£	£
HCS Charitable activities	94,731	0	94,731	89,695
	<u>94,731</u>	<u>0</u>	<u>94,731</u>	<u>89,695</u>

6 Governance costs

	Unrestricted funds	2022 Total	2021 Total
	£	£	£
Accountancy Fees	2,422	2,422	696
Bank charge	0	0	490
Depreciation & impairment	6,166	6,166	2,200
	<u>8,588</u>	<u>8,588</u>	<u>3,386</u>

7 Net incoming/outgoing resources for the year

	2022 Total	2021 Total
	£	£
Net incoming/outgoing resources is stated after charging:		
Depreciation and other amounts written off in tangible fixed asset	6,166	2,200
	<u>6,166</u>	<u>2,200</u>

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2022**

8 Employees

Employment costs	2022	2021
	Total	Total
	£	£
Wages and salaries	36,529	37,936
	36,529	37,936

No employee received employment of more than £60,00 (2021:none)

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
	Number	Number
Management and administration of the charity	1	1
Community centre	4	5
	5	6

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charges in these accounts.

10 Tangible fixed assets

	Land and buildings Freehold	Fixtures fittings and equipments	Silver and gold	total
	£	£	£	£
Cost				
As at 1 April 2021	3,377,498	140,662	11,000	3,529,160
Addition	228,915	18,061	0	246,976
At 31 March 2022	3,606,413	158,723	11,000	3,776,136
Depreciation				
At 1 April 2021	0	134,061	0	134,061
Change for the year	0	6,166	0	6,166
At 31 March 2022	0	140,227	0	140,227
Net book values				
At 31 March 2022	3,606,413	18,496	11,000	3,635,909
At 31 March 2021	3,377,498	6,601	11,000	3,395,099

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2022

11 Debtors	2022 Total £	2021 Total £
Trade debtors	36,193	24,582
Prepayments and accrued income	2,832	2,832
	<u>39,025</u>	<u>27,414</u>

12 Creditors: Amount falling due within one year	2022 Total £	2021 Total £
Trade creditors	597	7
other creditors	18,596	19,054
Accruals and deferred income	500	4,500
	<u>19,693</u>	<u>23,561</u>

13 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 represented by:			
Tangible fixed assets	3,635,909	0	3,635,909
Current assets	198,565	0	198,565
Current liabilities	-19,693	0	-19,693
	<u>3,814,781</u>	<u>0</u>	<u>3,814,781</u>

14 Unrestricted funds	At 1 April 2021 £	incoming resources £	outgoing resources £	transfer £	31 March 2022 £
Unrestricted funds	3,715,439	187,274	-103,319	0	3,799,394

15 Restricted funds	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
Restricted funds	15,387	0	0	0	15,387

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2022**

16 Financial commitment

The extension work was completed without any external loan and no major project is expected in 2022, the society will endeavour to run the temple and carry out other activities to near normality under the current situation.

17 Company limited by Guarantee

Hindu Cultural Society of Bradford limited by guarantee and accordingly does not have a share capital. The liability of each member in the event of winding up is limited to £1. There were 16 members at 31 March 2022.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

The following pages do not form part of the statutory accounts.

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Incoming resources

Incoming resources from generating funds:

Voluntary income

	2022	2021
	£	£
Donations	129,943	72,027
Gifts aid tax refund	31,600	38,142
Grant receivable	10,555	13,675
Membership	1,740	1,312
Other income	13,425	27,740
	<u>187,263</u>	<u>152,896</u>

Investment income

Bank interest receivable	11	273
	<u>11</u>	<u>273</u>

Total income resources

	<u>187,274</u>	<u>153,169</u>
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Resources expended

HCS Charitable activities

Wages & salaries	36,529	37,936
Rates & water	971	4,697
Light & heat	10,987	13,047
Repairs & maintenance	4,199	9,566
Insurance	3,625	3,778
Printing, postage & stationery	695	743
Plates/spoons & groceries	6,037	0
Travel	1,440	0
Telephone & Internet	805	1,117
Professional fees	2,123	9,201
Sundaries	0	4,570
Cleaning & Waste disposal	310	1,298
Other expenses	0	716
Donations	27,010	3,026
	<u>94,731</u>	<u>89,695</u>

Governance costs

Accountancy fee	2,422	696
Bank charge	0	490
Depreciation	6,166	2,200
	<u>8,588</u>	<u>3,386</u>

Total resources expended

	<u>103,319</u>	<u>93,081</u>
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Net incoming/outgoing resources

	<u>83,955</u>	<u>60,088</u>
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HINDU CULTURAL SOCIETY OF BRADFORD

England & Wales - Charity number 1118980

Accounts

Charity number: 1118980
Company number: 06049370

Hindu Cultural Society of Bradford
(A Company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2021

Hindu Cultural Society of Bradford
(A company limited by guarantee)

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**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Legal and administrative information

Charity registration number	1118980
Company registration number	6049370
Business address	341 Leeds Road Bradford BD3 9LS

Trustees

Mukesh Kumar Chawla	
Samykkurukkal Balakrishnan	
Rajesh Bhardwaj	
Ishvarbhai Bhanabhai	
Deepak Shukla	
Ravinder Dharni	
Hridesh Kumar Gupta	
Santosh Gupta	
Baldev Krishen	
Kumarvel Kurusamy	
Ashok Kumar Nair	
Deepak Kumar Sharma	
Kamaljit Sharma	
Suresh Tailor	
Phoolan Balbev Vig	
Ramesh Kurmar Batra	(Appointed 26.07.2020)
Natvarlal Ranchhodji Taylor	(Appointed 26.07.2020)
Vipin Joshi	(Resigned 26.07.2020)

Company Secretary

Rakesh Sharma

**Hindu Cultural Society of Bradford
(A company limited by gurantee)**

Legal and administrative information

Independent Examiner:

**D&D Accountancy & Taxation Ltd
Institute of Financial Accountants
West44 Business Centre
44-60 Richardshaw Lane
Pudsey, Leeds
LS28 7UR**

Bankers

Lloyds Bank

**Hustlergate
Bradford
PO Box 1000
BX1 1LT**

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2021**

**The trustees present their report and the financial statements for the year ended 31 March 2021.
The trustees, who are also directors of Hindu Cultural Society of Bradford for the purposes of company law
and who served during the year and up to the date of this report are set out on page 1.**

Structure,goverance and management

Directors

The Directors who served during the year end up to the date of this report are set out on page 1.

Members

**The members gurantee to contribute an amount not exceeding £1 to the assets of the charitable
organisation in the event of winding up.The total such guarantees at 31 March 2021 was 18.**

Management

**The Board consisiting of the committed 8-office bearers and 10 Directors, total 18 memebers, was
responsible for the overseeing of the policies, startegic development and growth of the company
by drawing on their expertise.**

Risk Management

**The directors have assessed the major risks to which the charity is exposed and are satisfied that
systems are in place to mitigate exposure to the major risks.**

Objectives and activities

Mission and Vision of the company

**To promote the social, cultural, religious and eductaional aspirations of hindus living in Bradford.
With a clear vision to develop a more cohesive and sustainable community by buiding partnerships
with the local authority and people of different faiths in Bradford and the region.**

**The charity promotes its vision by managing the Shree Lakshmi Narayan Hindu Temple, Bradford
and running the Shree Krishna Elderly Day Care Centre.**

Financial Review

Financial Commitments

**The extension work was completed without any external loan and no major project is
expected in 2021, the society will endeavour to run the temple and carry out other
activities to near normality under the current situation.**

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Covid-19

The temple is open as normal as per the government guidelines. The number of visitors is slowly increasing but not to the precovid restriction level.

The devotees are organising sponsored programmed. The day centre is open for one day a week and kitchen is open to prepare meal.

Brexit

We don't think Brexit will have any impact on our organisation, as all our operations are with the U.K.

Financial Review - Reserves

The surplus for the year ended 31 March 2021 was £60,088 (2020: surplus of £99,930). This was represented by an unrestricted surplus of £51,088 (2020: surplus of 82,497) and restricted surplus of £9,000 (2020:surplus £17,433).

The Reserve balance as at 31st March 2021 was £3,730,826 (2020: 3,670,738) and this was represented by an unrestricted fund of £3,715,439(2020:£3,664,351) and restricted fund of £15,387 (2020:£6,386).

Statement as to discolsure of information to Independent Examiner (IE)

In so far the trustees are aware:

- there is no relevant information of which the charitable comapny IE are unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the IE are aware of that information.

Statements of trustees' responsibilities

The trustees (who are also directors of Hindu Cultural Society of Bradford for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statemnts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then aply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Report of the trustees(incorporating the directors' report)
for the year ended 31 March 2021**

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;and
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

D&D Accountancy & Taxation Ltd were appointed as Independent Examiner to the charitable company and are deemed to be re appointed in accordance with Section 487(2) of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

On the behalf of the board

A. K. Nair

**A K Nair
Chair**

S. H. Tailor

**S Tailor
Treasurer**

Date: 27th Dec 2021

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

Independent Examiner's Report to the Trustees of Hindu Cultural Society of Bradford

**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 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.**

Signed:



Name: Mr Venukrishna Dontula (AFA, ATA, MIPA)

For and on behalf of D&D Accountancy & Taxation Ltd t/a D&D Accountancy

Institute of Financial Accountants

Address: West44 Business Centre, 44-60 Richardshaw Lane, Pudsey, LS28 7UR

Date: 27/12/2021

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	3	143,896	9,000	152,896	242,656
Investment income	4	273	0	273	959
Total incoming resources		<u>144,169</u>	<u>9,000</u>	<u>153,169</u>	<u>243,615</u>
Resources expended					
Charitable activities	5	89,695	0	89,695	133,702
Governance costs	6	3,386	0	3,386	9,983
Total resources expended		<u>93,081</u>	<u>0</u>	<u>93,081</u>	<u>143,685</u>
Net income(expenditure) for the year		51,088	9,000	60,088	99,930
Total funds brought forward		3,670,738	0	3,670,738	3,570,808
Total funds carried forward		<u>3,721,826</u>	<u>9,000</u>	<u>3,730,826</u>	<u>3,670,738</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gain and losses has not been prepared.

All of the above relate to continuing activities.

The notes on pages 9 to 14 form an integral part of these financial statements

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Balance sheet
as at 31 March 2021**

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assest	10		3,395,099		3,256,349
Current assests					
Debtors	11	27,414		26,320	
Cash at bank and in hand		<u>331,874</u>		<u>411,631</u>	
		<u>359,288</u>		<u>437,951</u>	
Crediotrs:amounts falling due within one year	12	-23,562		-23,562	
Net current assests			<u>335,726</u>		<u>414,389</u>
Total assets less current liabilities			3,730,825		3,670,738
Net assets			<u>3,730,825</u>		<u>3,670,738</u>
Funds	13				
Restricted income funds			6,386		6,386
Unrestricted income funds			3,724,439		3,664,351
Total funds			<u>3,730,825</u>		<u>3,670,737</u>

"For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisons applicable to companies subject to the small companies' regime."

The financial statements were approved by the board on 27/11/21 and signed on its behalf by

A. K. Nair
A K Nair
Chair

S. H. Tailor
S Tailor
Treasurer

The notes on pages 9 to 14 form an integral part of these financial statements

**Notes to financial statements
for year ended 31 March 2021**

2 Accounting policies

The principal accounting policies are summarised below.

The accounting policies have been applied consistently throughout the year and the proceeding year.

2.1 Basis of accounting

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value.

The accounts have been prepared in accordance with FRS102(effective January 2015), and the requirements of Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing thier accounts in accordance with SORP 2015 (effective January 2015).

Transaction to FRS 102

The charity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

Detail of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

2.2 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirements to produce a cashflow statement because it is a small charity.

2.3 Incoming resources

All incoming resources are included in the statement of fiancial activities when the charity is entitled to the income and the accuracy reasonable .The following specific policies are applied to particular categories of income.

Voluntary income is recieved by way of grants,donations and gifts and is included in ful in the statement of financial activities when receivable.Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donations and gift income is credited to the income and expenditure account in the period received.

Membership income is credited to the income and expenditure account in the period received.

Gift aid income is credited to the income and expeniture account in the period.

The restricted funds relate to the activities of the Shree Krishna Elderly Day care Centre.

Grants, including grants for the purchases of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Notes to financial statements
for the year ended 31 March 2021

2.4 Resource Expended

Expenditure is recognised on an accrual basis as a liability is incurred.
Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such activities and those costs of an indirect nature necessary to support them.

2.5 Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment- 25% reducing balance

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

3 Voluntary Income

	Unrestricted funds £	Restricted fund £	2021 Total £	2020 Total £
Donations	72,027	0	72,027	121,415
Gift aid tax refund	38,142	0	38,142	37,341
Grants receivable	4,675	9,000	13,675	43,053
Membership	1,312	0	1,312	3,926
Other income	27,740	0	27,740	36,921
	143,896	9,000	152,896	242,656

4 Investment Income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	273	273	959
	273	273	959

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2021

5 Costs of charitable activities-by fund type

	Unrestricted funds £	Restricted fund £	2021 Total £	2020 Total £
HCS Charitable activities	89,695	0	89,695	133,700
	<u>89,695</u>	<u>0</u>	<u>89,695</u>	<u>133,700</u>

6 Governance costs

	Unrestricted funds £	2021 Total £	2020 Total £
Accountancy Fees	696	696	1,500
Auditor remuneration	0	0	4,920
Professional fees	0	0	13
Bank charge	490	490	465
Payroll services	0	0	151
Depreciation & impairment	2,200	2,200	2,934
	<u>3,386</u>	<u>3,386</u>	<u>9,983</u>

7 Net incoming/outgoing resources for the year

	2021 Total £	2020 Total £
Net incoming/outgoing resources is stated after charging:		
Depreciation and other amounts written off in tangible fixed asset	2,200	2,934
Auditors' remuneration	0	4,920
	<u>2,200</u>	<u>7,854</u>

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2021

8 Employees

Employment costs	2021	2020
	Total	Total
	£	£
Wages and salaries	37,936	38,118
	<u>37,936</u>	<u>38,118</u>

No employee received employment of more than £60,00 (2020:none)

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents,was as follows:

	2021	2020
	Number	Number
Management and administration of the charity	1	1
Community centre	5	7
	<u>6</u>	<u>8</u>

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988.Accordingly, there is no taxation charges in these accounts.

10 Tangible fixed assets

	Land and buildings Freehold £	Fixtures fittings and equipments £	Silver and gold £	total £
Cost				
As at 1 April 2020	3,236,548	140,662	11,000	3,388,210
Addition	140,950	0	0	140,950
At 31 March 2021	<u>3,377,498</u>	<u>140,662</u>	<u>11,000</u>	<u>3,529,160</u>
Depreciation				
At 1 April 2020	0	131,861	0	131,861
Change for the year	0	2,200	0	2,200
At 31 March 2021	<u>0</u>	<u>134,061</u>	<u>0</u>	<u>134,061</u>
Net book values				
At 31 March 2021	<u>3,377,498</u>	<u>6,601</u>	<u>11,000</u>	<u>3,395,099</u>
At 31 March 2020	3,236,548	8,801	11,000	3,256,349

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Notes to financial statements
for year ended 31 March 2021

	2021	2020
	Total	Total
	£	£
11 Debtors		
Trade debtors	24,582	23,488
Prepayments and accrued income	2,832	2,832
	<u>27,414</u>	<u>26,320</u>

	2021	2020
	Total	Total
	£	£
12 Creditors: Amount falling due within one year		
Trade creditors	7	8
other creditors	19,054	19,054
Accruals and deferred income	4,500	4,500
	<u>23,561</u>	<u>23,562</u>

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
13 Analysis of net assets between funds			
Fund balances at 31 March 2021 represented by:			
Tangible fixed assets	3,395,099	0	3,395,099
Current assets	352,901	6,387	359,288
Current liabilities	-23,561	0	-23,561
	<u>3,724,439</u>	<u>6,387</u>	<u>3,730,826</u>

	At 1 April 2020	incoming resources	outgoing resources	transfer	31 March 2021
	£	£	£	£	£
14 Unrestricted funds					
Unrestricted funds	3,664,351	144,169	-93,081	0	3,715,439

	At 1 April 2020	Incoming resources	Outgoing resources	Transfers	At 31 March 2021
	£	£	£	£	£
15 Restricted funds					
Restricted funds	6,387	9,000	0	0	15,387

**Hindu Cultural Society of Bradford
(A company limited by guarantee)**

**Notes to financial statements
for year ended 31 March 2021**

16 Financial commitment

The extension work was completed without any external loan and no major project is expected in 2021, the society will endeavour to run the temple and carry out other activities to near normality under the current situation.

17 Company limited by Guarantee

Hindu Cultural Society of Bradford limited by guarantee and accordingly does not have a share capital. The liability of each member in the event of winding up is limited to £1. There were 18 members at 31 March 2021.

Hindu Cultural Society of Bradford
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Hindu Cultural Society of Bradford
(A company limited by guarantee)

Incoming resources

Incoming resources from generating funds:

	2021	2020
	£	£
<i>Voluntary income</i>		
Donations	72,027	121,415
Gifts aid tax refund	38,142	37,341
Grant receivable	13,675	43,053
Membership	1,312	3,926
Other income	27,740	36,922
	<u>152,896</u>	<u>242,657</u>

Investment income

Bank interest receivable

273	959
<u>273</u>	<u>959</u>

Total income resources

<u>153,169</u>	<u>243,616</u>
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Resources expended

HCS Charitable activities

Wages & salaries	37,936	38,118
Rates & water	4,697	3,453
Light & heat	13,047	13,553
Repairs & maintenance	9,566	13,030
Insurance	3,778	3,716
Printing, postage & stationery	743	1,680
Advertisement	0	25
Plates/spoons & groceries	0	1,200
Festival celebrations	0	20,413
Travel	0	4,467
Telephone & Internet	1,117	2,349
Professional fees	9,201	9,000
Sundaries	4,570	6,352
Cleaning & Waste disposal	1,298	1,210
Other expenses	716	844
Donations	3,026	14,293
	<u>89,695</u>	<u>133,703</u>

Governance costs

Accountancy fee	696	1,500
Auditor remuneration	0	4,920
Professional fees	0	13
Bank charge	490	465
Payroll services	0	151
Depreciation	2,200	2,934
	<u>3,386</u>	<u>9,983</u>

Total resources expended

<u>93,081</u>	<u>143,686</u>
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Net incoming/outgoing resources

<u>60,088</u>	<u>99,930</u>
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