

SHREE GUJARATI HINDU CENTRE

England & Wales · Charity number 1122581

Details

Status Registered

Legal form Other

Registered 2008-02-04

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

Contact

Address Shree Krishna Temple
Hope Street
Dudley
DY2 8RS

Phone 01384 253253

Email krishnatempledudley@gmail.com

Website krishnatempledudley.co.uk

Activities

Objects: TO ADVANCE THE HINDU RELIGION, TO ADVANCE EDUCATION AND TO PROMOTE SUCH OTHER CHARITABLE PURPOSE OR PURPOSES AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE. IN FURTHERANCE OF THIS OBJECT BUT NOT FURTHER OR OTHERWISE.

Activities: -Organises religious events according to the Hindu Calendar-Host social activities for people of all ages-Organise activities for young children through the Youth Club

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** DUDLEY
- Dudley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,546	£26,714	-	-
2024-03-31	£35,212	£35,721	-	-
2023-03-31	£54,233	£25,009	-	-
2022-03-31	£58,946	£66,661	-	-
2021-03-31	£46,318	£37,066	-	-

Trustees

Name	Role	Appointed
Amratlal Hirabhai Patel		2023-07-23
Balwantbhai Haribhai Patel		2023-07-23
KANTI PATEL		2021-10-03
KANTILAL THAKORBHAI PATEL		2021-10-03
MR RAKESH PATEL		2023-07-23
Pravin Patel		2023-07-23
Sushilaben Patel		2023-07-23
TAPESHKUMAR PATEL		2025-05-18
Vijay Patel		2023-07-23
chanda soma		2023-07-23
krishan Patel		2024-05-26

SHREE GUJARATI HINDU CENTRE

England & Wales - Charity number 1122581

Accounts

**Report of the Trustees and
Financial Statements for the
Year Ended 31 March 2025**
for
Shree Gujrati Hindu Centre
Shree Krishna Temple

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Shree Gujrati Hindu Centre Shree Krishna Temple

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2025

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122581

Registered office

Hope Street
Off Churchfield Street
Dudley
West Midlands
DY2 8RS

The Charity is bound by the following governing documents:

1. The Charity's Constitution (as an unincorporated association) adopted on 28 August 2005 and further amended on 22 May 2011.
2. Charity law and relevant legislation

Trustees

Balwantbhai H Patel	Geeta K Patel	Jayantilal G Patel	Minaben K Patel
Chanda B Soma	Hasmukhbhai S Patel	Kantilal C Patel	Rakesh H Patel
Vijay J Patel	Illa J Patel	Kantilal T Patel	Sushila B Patel
Pravin C Patel			

PRINCIPAL ACTIVITY

The objectives and main activities of the charity continue to be:

- 1) To advance Hindu religion, culture and education
- 2) To promote charitable purpose and raise funds

Independent Examiner

Ashok R Patel BSc. ACA CTA
Sharman Fielding Chartered Accountants
The Oval, 57 New Walk
Leicester
Leicestershire
LE1 7EA

Charity Bankers

Lloyds Bank
63 High Street
Dudley
West Midlands
DY1 1PY

Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity became a registered charity on 4 February 2008. The organisation is governed by the members of the council who are appointed as prescribed by the bye-laws. Trustees are elected in accordance with the constitution.

Trustees are recruited for their service to the Charity or their skills in the areas of the charity's principal activities. Trustees are elected for a term of one year and are eligible for re-election, except for the three holding Trustees who serve a term of six years and have to be life members of the charity. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including recommendation from existing Trustees and supporting Members. Potential trustees are scrutinised by nominations.

All new trustees undergo a structured introduction to the operations of the charity. Trustees meetings are held monthly to review and agree major areas of policy. The responsibility for reviewing key areas of activity and policy are delegated to members of the board.

RESERVES POLICY

The trustees have reviewed the reserves of the Charity. The unrestricted reserves at the end of the financial year were £515,786.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the Charity's operations and consider the major risks which may arise in each of these areas. In the opinion of the trustees, the Charity has established resources and reviewed systems which, under normal circumstances, should allow the risks to be identified by them to be mitigated to an acceptable level in its day-to-day operations

PUBLIC BENEFIT STATEMENT

The trustees have considered the guidance on public benefit published by the Commission and are satisfied that they have complied with the guidance when exercising their powers or duties during the year.

ON BEHALF OF THE BOARD:


.....
Chairman- Balwantbhai H Patel

Date: 30th December 2025

**Independent Examiner's Report to the Trustees of
Shree Gujrati Hindu Centre Shree Krishna Temple**

I report on the accounts for the year ended 31 March 2025 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

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

ASHOK PATEL BSc. ACA CTA
Institute of Chartered Accountants in England & Wales
Sharman Fielding Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Date: 30th December 2025

Shree Gujrati Hindu Centre Shree Krishna Temple

Statement of Financial Activities
for the Year Ended 31 March 2025


			31.3.25	31.3.24
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Notes	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	10,157	-	10,157	9,996
Activities for generating funds	19,560	-	19,560	19,605
Investment income	5,293	-	5,293	11
Other incoming resources	26,536	-	26,536	5,600
Total incoming resources	61,546	-	61,546	35,212
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	21,734	-	21,734	29,930
Governance costs	-	-	-	-
Other resources expended	4,981	-	4,981	5,791
Total resources expended	26,714	-	26,714	35,721
NET INCOMING/ (OUTGOING) RESOURCES	34,832	-	34,832	(509)
RECONCILIATION OF FUNDS				
Total funds brought forward	480,954	-	480,954	481,462
TOTAL FUNDS CARRIED FORWARD	515,786	-	515,786	480,954

Shree Gujrati Hindu Centre Shree Krishna Temple

Balance Sheet
At 31 March 2025

	Note	<u>2025</u>		<u>2024</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		369,090		369,426
Investments			<u>100,468</u>		<u>96,198</u>
			469,558		465,433
CURRENT ASSETS					
Cash at Bank & In Hand		<u>46,227</u>		<u>15,521</u>	
		46,227		15,521	
CURRENT LIABILITIES					
Other Creditors		<u>-</u>		<u>-</u>	
		-		-	
NET CURRENT ASSETS			46,227		15,521
NET ASSETS			<u><u>515,786</u></u>		<u><u>480,954</u></u>
FUNDS					
Unrestricted			515,786		480,954
			<u><u>480,954</u></u>		<u><u>480,954</u></u>

The financial statements were approved by the Board of Trustees on 30th December 2025 and were signed on its behalf by:


.....
Chairman- Balwantbhai H Patel

Shree Gujrati Hindu Centre Shree Krishna Temple

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- Utensils are being depreciated at the rate of 25% on a reducing balance basis
- Fixtures & fittings are being depreciated at the rate of 25% on a reducing balance basis

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>5,293</u>	<u>11</u>
	<u>5,293</u>	<u>11</u>

All Investment income is expended for charitable purposes.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

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

Shree Gujrati Hindu Centre Shree Krishna Temple

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

4. TANGIBLE FIXED ASSETS	Land and buildings	Jewellery	Utensils	Fixtures & Fittings	Total
	£	£	£	£	£
COST					
At 1 April 2024 and 31 March 2025	<u>355,000</u>	<u>13,659</u>	<u>5,000</u>	<u>23,357</u>	<u>397,016</u>
DEPRECIATION					
At 1 April 2024	-	-	4,990	22,791	27,782
Charge for the year	-	-	2	142	144
At 31 March 2025	-	-	4,992	22,933	27,925
NET BOOK VALUE					
At 31 March 2025	<u>355,000</u>	<u>13,659</u>	<u>8</u>	<u>424</u>	<u>369,090</u>
At 31 March 2024	<u>355,000</u>	<u>13,659</u>	<u>9</u>	<u>566</u>	<u>369,234</u>

Shree Gujrati Hindu Centre Shree Krishna Temple

Detailed Statement of Financial Activities

for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOMING RESOURCES		
Voluntary income		
General Donations	2,187	3,490
Donation Box	4,800	4,493
Building repairs Donations	-	-
Hall Donation	2,390	1,363
Wedding Donation	780	650
	<u>10,157</u>	<u>9,996</u>
Activities for generating funds		
Shiv Yagan	-	3,128
Janmaashtami (Athem)	3,638	423
Granpati Choth	2,974	3,031
Navaratri Mahotsav	3,486	2,883
Diwali New Year	420	299
Jalarem Jayanti	1,358	1,298
Dhatt Jayanti	251	78
Patotsav	1,436	1,058
Gayantri Yagna	1,053	1,462
Hanuman Jayanti	2,571	1,401
Mahashivrati	1,111	-
Ram Navmi	144	54
Sharad Bhajan Satasang	204	168
Satynarayan Katha	792	1,226
Shiv Katha	-	2,800
Tulsi Vivah Kanyadan	-	267
Sarad Poonam	122	28
	<u>19,560</u>	<u>19,605</u>
Investment income		
Deposit account interest	5,293	11
	<u>5,293</u>	<u>11</u>
Other incoming resources		
Government Grants	-	-
Gift Aid	18,086	-
Rental Income	8,450	5,600
	<u>26,536</u>	<u>5,600</u>
Total incoming resources	<u>61,546</u>	<u>35,212</u>

Shree Gujrati Hindu Centre Shree Krishna Temple

Detailed Statement of Financial Activities

for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
RESOURCES EXPENDED		
Costs of generating voluntary income		
Water	520	401
Insurance	1,750	1,620
Light and heat	6,574	6,240
Telephone	1,073	904
Post and Stationery	165	-
Sundries	280	182
Priest costs	7,550	7,900
Religious activities	3,678	2,626
33 Helier Street	-	9,866
Depreciation	144	192
	<u>21,734</u>	<u>29,930</u>
Governance costs		
Accountancy costs	<u>-</u>	<u>-</u>
Support costs		
	3,572	2,953
Repairs and renewals	1,409	1,109
Alarm System and maintenance	-	1,729
Renovations	<u>4,981</u>	<u>5,791</u>
Total resources expended	<u>26,714</u>	<u>35,721</u>
Net (expenditure)/income	<u>34,832</u>	<u>(509)</u>

SHREE GUJARATI HINDU CENTRE

England & Wales - Charity number 1122581

Accounts

REGISTERED CHARITY NUMBER: 1122581 (England and Wales)

**Report of the Trustees and
Financial Statements for the
Year Ended 31 March 2024**
for
**Shree Gujrati Hindu Centre
Shree Krishna Temple**

Sharman Fielding
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Shree Gujrati Hindu Centre Shree Krishna Temple

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for the Year Ended 31 March 2024

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Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2024

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122581

Registered office

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The Charity is bound by the following governing documents:

1. The Charity's Constitution (as an unincorporated association) adopted on 28 August 2005 and further amended on 22 May 2011.
2. Charity law and relevant legislation

Trustees

Amrat H Patel	Geeta K Patel	Jayantilal G Patel	Minaben K Patel
Balwantbhai H Patel	Hasmukhbhai S Patel	Kantilal C Patel	Rakesh H Patel
Vijay J Patel	Ila J Patel	Kantilal T Patel	Pravin Patel
Chanda Soma	Sushila Patel	Krishan Patel	

PRINCIPAL ACTIVITY

The objectives and main activities of the charity continue to be:

- 1) To advance Hindu religion, culture and education
- 2) To promote charitable purpose and raise funds

Independent Examiner

Ashok R Patel BSc. ACA CTA
Sharman Fielding Chartered Accountants
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for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity became a registered charity on 4 February 2008. The organisation is governed by the members of the council who are appointed as prescribed by the bye-laws. Trustees are elected in accordance with the constitution.

Trustees are recruited for their service to the Charity or their skills in the areas of the charity's principal activities. Trustees are elected for a term of one year and are eligible for re-election, except for the three holding Trustees who serve a term of six years and have to be life members of the charity. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including recommendation from existing Trustees and supporting Members. Potential trustees are scrutinised by nominations.

All new trustees undergo a structured introduction to the operations of the charity. Trustees meetings are held monthly to review and agree major areas of policy. The responsibility for reviewing key areas of activity and policy are delegated to members of the board.

RESERVES POLICY

The trustees have reviewed the reserves of the Charity. The unrestricted reserves at the end of the financial year were £480,954.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the Charity's operations and consider the major risks which may arise in each of these areas. In the opinion of the trustees, the Charity has established resources and reviewed systems which, under normal circumstances, should allow the risks to be identified by them to be mitigated to an acceptable level in its day-to-day operations

PUBLIC BENEFIT STATEMENT

The trustees have considered the guidance on public benefit published by the Commission and are satisfied that they have complied with the guidance when exercising their powers or duties during the year.

ON BEHALF OF THE BOARD:



.....
Chairman- Pravin Patel
Date: 26th January 2025

**Independent Examiner's Report to the Trustees of
Shree Gujrati Hindu Centre Shree Krishna Temple**

I report on the accounts for the year ended 31 March 2024 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

ASHOK PATEL BSc. ACA CTA

Institute of Chartered Accountants in England & Wales

Sharman Fielding Chartered Accountants

The Oval

57 New Walk

Leicester

Leicestershire

LE1 7EA

Date: 26th January 2025

Shree Gujrati Hindu Centre Shree Krishna Temple

Statement of Financial Activities
for the Year Ended 31 March 2024

		31.3.24	31.3.23	
	Unrestricted	Restricted	Total	
	funds	funds	funds	
Notes	£	£	£	
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	9,996	-	9,996	11,585
Activities for generating funds	19,605	-	19,605	27,922
Investment income	11	-	11	899
Other incoming resources	5,600	-	5,600	13,827
Total incoming resources	35,212	-	35,212	54,233
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	29,930	-	29,930	18,078
Governance costs	-	-	-	-
Other resources expended	5,791	-	5,791	6,931
Total resources expended	35,721	-	35,721	25,009
NET INCOMING/ (OUTGOING) RESOURCES	(509)	-	(509)	29,224
RECONCILIATION OF FUNDS				
Total funds brought forward	481,462	-	481,462	452,238
TOTAL FUNDS CARRIED FORWARD	480,954	-	480,954	481,462

Shree Gujrati Hindu Centre Shree Krishna Temple

Balance Sheet
At 31 March 2024

	Note	<u>2024</u>		<u>2023</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		369,234		369,426
Investments			96,198		69,713
			<u>465,433</u>		<u>439,139</u>
CURRENT ASSETS					
Cash at Bank & In Hand		<u>15,521</u>		<u>42,323</u>	
		<u>15,521</u>		<u>42,323</u>	
CURRENT LIABILITIES					
Other Creditors		<u>-</u>		<u>-</u>	
		<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			15,521		42,323
NET ASSETS			<u><u>480,954</u></u>		<u><u>481,462</u></u>
FUNDS					
Unrestricted			480,954		481,462
			<u><u>480,954</u></u>		<u><u>481,462</u></u>

The financial statements were approved by the Board of Trustees on 26th January 2025 and were signed on its behalf by:

.....
Chairman- Kantilal T Patel

Shree Gujrati Hindu Centre Shree Krishna Temple

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- Utensils are being depreciated at the rate of 25% on a reducing balance basis
- Fixtures & fittings are being depreciated at the rate of 25% on a reducing balance basis

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	11	899
	<u>11</u>	<u>899</u>

All Investment income is expended for charitable purposes.

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Shree Gujrati Hindu Centre Shree Krishna Temple

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

4. TANGIBLE FIXED ASSETS	Land and buildings	Jewellery	Utensils	Fixtures & Fittings	Total
	£	£	£	£	£
COST					
At 1 April 2023 and 31 March 2024	<u>355,000.00</u>	<u>13,659.00</u>	<u>5,000.00</u>	<u>23,357.00</u>	<u>397,016.00</u>
DEPRECIATION					
At 1 April 2023	0.00	0.00	4,987.00	22,602.00	27,590.00
Charge for the year	0.00	0.00	3.00	189.00	192.00
At 31 March 2024	0.00	0.00	4,990.00	22,791.00	27,782.00
NET BOOK VALUE					
At 31 March 2024	<u>355,000.00</u>	<u>13,659.00</u>	<u>9.00</u>	<u>566.00</u>	<u>369,234.00</u>
At 31 March 2023	<u>355,000.00</u>	<u>13,659.00</u>	<u>13.00</u>	<u>755.00</u>	<u>369,426.00</u>

Shree Gujrati Hindu Centre Shree Krishna Temple

Detailed Statement of Financial Activities

for the Year Ended 31 March 2024

	31.3.24	31.3.24
	£	£
INCOMING RESOURCES		
Voluntary income		
General Donations	3,490	1,400
Donation Box	4,493	3,840
Building repairs Donations	-	2,375
Hall Donation	1,363	700
Wedding Donation	650	3,270
	<u>9,996</u>	<u>11,585</u>
Activities for generating funds		
Shiv Yagan	3,128	5,916
Janmaashtami (Athem)	423	1,227
Granpati Choth	3,031	3,100
Navaratri Mahotsav	2,883	2,502
Diwali New Year	299	1,500
Jalarem Jayanti	1,298	1,526
Dhatt Jayanti	78	716
Patotsav	1,058	1,529
Gayantri Yagna	1,462	859
Hanuman Jayanti	1,401	963
Mahashivrati	-	307
Ram Navmi	54	470
Sharad Bhajan Satasang	168	526
Satynarayan Katha	1,226	20
Shiv Katha	2,800	6,475
Tulsi Vivah Kanyadan	267	237
Sarad Poonam	28	49
	<u>19,605</u>	<u>27,922</u>
Investment income		
Deposit account interest	11	899
	<u>11</u>	<u>899</u>
Other incoming resources		
Government Grants	-	6,627
Rental Income	5,600	7,200
	<u>5,600</u>	<u>13,827</u>
Total incoming resources	<u>35,212</u>	<u>54,233</u>

Shree Gujrati Hindu Centre Shree Krishna Temple
Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
RESOURCES EXPENDED		
Costs of generating voluntary income		
Water	401	450
Insurance	1,620	1,469
Light and heat	6,240	3,020
Telephone	904	793
Post and Stationery	-	-
Sundries	182	6
Priest costs	7,900	6,874
Religious activities	2,626	5,185
33 Helier Street	9,866	25
Depreciation	192	256
	<u>29,930</u>	<u>18,078</u>
Governance costs		
Accountancy costs	<u>-</u>	<u>-</u>
Support costs		
Repairs and renewals	2,953	1,980
Alarm System and maintenance	1,109	1,067
Renovations	1,729	3,884
	<u>5,791</u>	<u>6,931</u>
Total resources expended	<u>35,721</u>	<u>25,009</u>
Net (expenditure)/income	<u>(509)</u>	<u>29,224</u>

SHREE GUJARATI HINDU CENTRE

England & Wales - Charity number 1122581

Accounts

**Report of the Trustees and
Financial Statements for the
Year Ended 31 March 2023**
for
Shree Gujrati Hindu Centre
Shree Krishna Temple

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Shree Gujrati Hindu Centre Shree Krishna Temple

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

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Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2023

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122581

Registered office

Hope Street
Off Churchfield Street
Dudley
West Midlands
DY2 8RS

The Charity is bound by the following governing documents:

1. The Charity's Constitution (as an unincorporated association) adopted on 28 August 2005 and further amended on 22 May 2011.
2. Charity law and relevant legislation

Trustees

Amrat H Patel	Geeta K Patel	Jayantilal G Patel	Minaben K Patel
Balwantbhai H Patel	Hasmukhbhai S Patel	Kantilal C Patel	Rakesh H Patel
Bharti Griffiths	Ila J Patel	Kantilal T Patel	Vijay J Patel

PRINCIPAL ACTIVITY

The objectives and main activities of the charity continue to be:

- 1) To advance Hindu religion, culture and education
- 2) To promote charitable purpose and raise funds

Independent Examiner

Ashok R Patel BSc. ACA CTA
Sharman Fielding Chartered Accountants
The Oval, 57 New Walk
Leicester
Leicestershire
LE1 7EA

Charity Bankers

Lloyds Bank
63 High Street
Dudley
West Midlands
DY1 1PY

Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity became a registered charity on 4 February 2008. The organisation is governed by the members of the council who are appointed as prescribed by the bye-laws. Trustees are elected in accordance with the constitution.

Trustees are recruited for their service to the Charity or their skills in the areas of the charity's principal activities. Trustees are elected for a term of one year and are eligible for re-election, except for the three holding Trustees who serve a term of six years and have to be life members of the charity. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including recommendation from existing Trustees and supporting Members. Potential trustees are scrutinised by nominations.

All new trustees undergo a structured introduction to the operations of the charity. Trustees meetings are held monthly to review and agree major areas of policy. The responsibility for reviewing key areas of activity and policy are delegated to members of the board.

RESERVES POLICY

The trustees have reviewed the reserves of the Charity. The unrestricted reserves at the end of the financial year were £481,462.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the Charity's operations and consider the major risks which may arise in each of these areas. In the opinion of the trustees, the Charity has established resources and reviewed systems which, under normal circumstances, should allow the risks to be identified by them to be mitigated to an acceptable level in its day-to-day operations

PUBLIC BENEFIT STATEMENT

The trustees have considered the guidance on public benefit published by the Commission and are satisfied that they have complied with the guidance when exercising their powers or duties during the year.

ON BEHALF OF THE BOARD:



Chairman- Mina K Patel

Date: 29th January 2024

**Independent Examiner's Report to the Trustees of
Shree Gujrati Hindu Centre Shree Krishna Temple**

I report on the accounts for the year ended 31 March 2023 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

ASHOK PATEL BSc. ACA CTA
Institute of Chartered Accountants in England & Wales
Sharman Fielding Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Date: 29th January 2024

Shree Gujrati Hindu Centre Shree Krishna Temple

Statement of Financial Activities
for the Year Ended 31 March 2023

			31.3.23	31.3.22
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Notes	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	11,585	-	11,585	33,461
Activities for generating funds	27,922	-	27,922	15,822
Investment income	899	-	899	173
Other incoming resources	13,827	-	13,827	9,489
Total incoming resources	54,233	-	54,233	58,946
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	18,078	-	18,078	14,144
Governance costs	-	-	-	-
Other resources expended	6,931	-	6,931	52,519
Total resources expended	25,009	-	25,009	66,661
NET INCOMING/ (OUTGOING) RESOURCES	29,224	-	29,224	(7,715)
RECONCILIATION OF FUNDS				
Total funds brought forward	452,238	-	452,238	459,953
TOTAL FUNDS CARRIED FORWARD	481,462	-	481,462	452,238

Shree Gujrati Hindu Centre Shree Krishna Temple

Balance Sheet
At 31 March 2023

	Note	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		369,426		369,682
Investments			<u>69,713</u>		<u>68,829</u>
			439,139		438,511
 CURRENT ASSETS					
Cash at Bank & In Hand		<u>42,323</u>		<u>14,327</u>	
		42,323		14,327	
 CURRENT LIABILITIES					
Other Creditors		<u>-</u>		<u>600</u>	
		-		600	
 NET CURRENT ASSETS					
			42,323		13,727
 NET ASSETS					
			<u><u>481,462</u></u>		<u><u>452,238</u></u>
 FUNDS					
Unrestricted			481,462		452,238
			<u><u>481,462</u></u>		<u><u>452,238</u></u>

The financial statements were approved by the Board of Trustees on 29th January 2024 and were signed on its behalf by:


.....
Chairman- Mina K Patel

Shree Gujrati Hindu Centre Shree Krishna Temple

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- Utensils are being depreciated at the rate of 25% on a reducing balance basis
- Fixtures & fittings are being depreciated at the rate of 25% on a reducing balance basis

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	899	173
	<u>899</u>	<u>173</u>

All Investment income is expended for charitable purposes.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Shree Gujrati Hindu Centre Shree Krishna Temple

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

4. TANGIBLE FIXED ASSETS	Land and buildings	Jewellery	Utensils	Fixtures & Fittings	Total
	£	£	£	£	£
COST					
At 1 April 2022 and 31 March 2023	<u>355,000.00</u>	<u>13,659.00</u>	<u>5,000.00</u>	<u>23,357.00</u>	<u>397,016.00</u>
DEPRECIATION					
At 1 April 2022	0.00	0.00	4,984.00	22,350.00	27,334.00
Charge for the year	0.00	0.00	4.00	252.00	256.00
At 31 March 2023	0.00	0.00	4,987.00	22,602.00	27,590.00
NET BOOK VALUE					
At 31 March 2023	<u>355,000.00</u>	<u>13,659.00</u>	<u>13.00</u>	<u>755.00</u>	<u>369,426.00</u>
At 31 March 2022	<u>355,000.00</u>	<u>13,659.00</u>	<u>16.00</u>	<u>1,007.00</u>	<u>369,682.00</u>

Shree Gujrati Hindu Centre Shree Krishna Temple

Detailed Statement of Financial Activities

for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOMING RESOURCES		
Voluntary income		
General Donations	1,400	3,199
Donation Box	3,840	4,368
Building repairs Donations	2,375	25,541
Hall Donation	700	353
Wedding Donation	3,270	-
	<u>11,585</u>	<u>33,461</u>
Activities for generating funds		
Shiv Yagan	5,916	1,226
Janmaashtami (Athem)	1,227	223
Granpati Choth	3,100	2,335
Navaratri Mahotsav	2,502	2,208
Diwali New Year	1,500	912
Jalarem Jayanti	1,526	1,629
Dhatt Jayanti	716	990
Patotsav	1,529	753
Gayantri Yagna	859	895
Hanuman Jayanti	963	978
Mahashivrati	307	824
Ram Navmi	470	400
Sharad Bhajan Satasang	526	744
Satynarayan Katha	20	1,705
Shiv Katha	6,475	-
Tulsi Vivah Kanyadan	237	-
Sarad Poonam	49	-
	<u>27,922</u>	<u>15,822</u>
Investment income		
Deposit account interest	899	173
	<u>899</u>	<u>173</u>
Other incoming resources		
Government Grants	6,627	3,889
Rental Income	7,200	5,600
	<u>13,827</u>	<u>9,489</u>
Total incoming resources	<u>54,233</u>	<u>58,946</u>

Shree Gujrati Hindu Centre Shree Krishna Temple
Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
RESOURCES EXPENDED		
Costs of generating voluntary income		
Water	450	356
Insurance	1,469	1,400
Light and heat	3,020	3,320
Telephone	793	668
Post and Stationery	-	245
Sundries	6	928
Priest costs	6,874	4,000
Religious activities	5,185	1,945
33 Helier Street	25	941
Depreciation	256	341
	<u>18,078</u>	<u>14,144</u>
Governance costs		
Accountancy costs	<u>-</u>	<u>-</u>
Support costs		
	1,980	11,586
Repairs and renewals	1,067	3,010
Alarm System and maintenance	<u>3,884</u>	<u>37,923</u>
Renovations	<u>6,931</u>	<u>52,519</u>
	<u>25,009</u>	<u>66,661</u>
Total resources expended	<u>25,009</u>	<u>66,661</u>
Net (expenditure)/income	<u>29,224</u>	<u>(7,715)</u>

SHREE GUJARATI HINDU CENTRE

England & Wales - Charity number 1122581

Accounts

REGISTERED CHARITY NUMBER: 1122581 (England and Wales)

Report of the Trustees and
Financial Statements for the
Year Ended 31 March 2022
for
Shree Gujrati Hindu Centre
Shree Krishna Temple

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Shree Gujrati Hindu Centre Shree Krishna Temple

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2022

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122581

Registered office

Hope Street
Off Churchfield Street
Dudley
West Midlands
DY2 8RS

The Charity is bound by the following governing documents:

1. The Charity's Constitution (as an unincorporated association) adopted on 28 August 2005 and further amended on 22 May 2011.
2. Charity law and relevant legislation

Trustees

Amrat H Patel	Geeta K Patel	Jayantilal G Patel	Minaben K Patel
Balwantbhai H Patel	Hasmukhbhai S Patel	Kantilal C Patel	Rakesh H Patel
Bharti Griffiths	Ila J Patel	Kantilal T Patel	Vijay J Patel

PRINCIPAL ACTIVITY

The objectives and main activities of the charity continue to be:

- 1) To advance Hindu religion, culture and education
- 2) To promote charitable purpose and raise funds

Independent Examiner

Ashok R Patel BSc. ACA CTA
Sharman Fielding Chartered Accountants
The Oval, 57 New Walk
Leicester
Leicestershire
LE1 7EA

Charity Bankers

Lloyds Bank
63 High Street
Dudley
West Midlands
DY1 1PY

Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity became a registered charity on 4 February 2008. The organisation is governed by the members of the council who are appointed as prescribed by the bye-laws. Trustees are elected in accordance with the constitution.

Trustees are recruited for their service to the Charity or their skills in the areas of the charity's principal activities. Trustees are elected for a term of one year and are eligible for re-election, except for the three holding Trustees who serve a term of six years and have to be life members of the charity. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including recommendation from existing Trustees and supporting Members. Potential trustees are scrutinised by nominations.

All new trustees undergo a structured introduction to the operations of the charity. Trustees meetings are held monthly to review and agree major areas of policy. The responsibility for reviewing key areas of activity and policy are delegated to members of the board.

RESERVES POLICY

The trustees have reviewed the reserves of the Charity. The unrestricted reserves at the end of the financial year were £452,238.

RISK MANAGEMENT

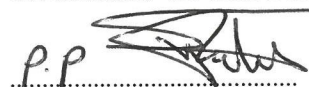
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the Charity's operations and consider the major risks which may arise in each of these areas. In the opinion of the trustees, the Charity has established resources and reviewed systems which, under normal circumstances, should allow the risks to be identified by them to be mitigated to an acceptable level in its day-to-day operations

PUBLIC BENEFIT STATEMENT

The trustees have considered the guidance on public benefit published by the Commission and are satisfied that they have complied with the guidance when exercising their powers or duties during the year.

ON BEHALF OF THE BOARD:


.....

Chairman- Mina K Patel
Date: 13th December 2022

VIJAY . J. PATEL

**Independent Examiner's Report to the Trustees of
Shree Gujrati Hindu Centre Shree Krishna Temple**

I report on the accounts for the year ended 31 March 2022 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



ASHOK PATEL BSc. ACA CTA

Institute of Chartered Accountants in England & Wales

Sharman Fielding Chartered Accountants

The Oval

57 New Walk

Leicester

Leicestershire

LE1 7EA

Date: 13th December 2022

Shree Gujrati Hindu Centre Shree Krishna Temple

Statement of Financial Activities
for the Year Ended 31 March 2022

			31.3.22	31.3.21
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Notes	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	33,461	-	33,461	12,893
Activities for generating funds	15,822	-	15,822	15,641
Investment income	173	-	173	1,179
Other incoming resources	9,489	-	9,489	16,605
	<hr/>			
Total incoming resources	58,946	-	58,946	46,318
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	14,144	-	14,144	32,908
Governance costs	-	-	-	-
Other resources expended	52,519	-	52,519	4,158
	<hr/>			
Total resources expended	66,661	-	66,661	37,066
NET INCOMING/ (OUTGOING) RESOURCES	(7,715)	-	(7,715)	9,252
RECONCILIATION OF FUNDS				
Total funds brought forward	459,953	-	459,953	450,701
	<hr/>			
TOTAL FUNDS CARRIED FORWARD	452,238	-	452,238	459,953

Shree Gujrati Hindu Centre Shree Krishna Temple

Balance Sheet
At 31 March 2022

	<u>2022</u>	<u>2021</u>
Note	£	£
FIXED ASSETS		
Tangible assets	4	369,682
Investments		68,829
		<u>438,511</u>
		370,023
		<u>68,663</u>
		438,686
CURRENT ASSETS		
Cash at Bank & In Hand	<u>14,327</u>	<u>21,767</u>
	<u>14,327</u>	<u>21,767</u>
CURRENT LIABILITIES		
Other Creditors	<u>600</u>	<u>500</u>
	<u>600</u>	<u>500</u>
NET CURRENT ASSETS	13,727	21,267
NET ASSETS	<u><u>452,238</u></u>	<u><u>459,953</u></u>
FUNDS		
Unrestricted	452,238	459,953
	<u><u>452,238</u></u>	<u><u>459,953</u></u>

The financial statements were approved by the Board of Trustees on 13th December 2022 and were signed on its behalf by:

.....
Chairman- Mina K Patel

Shree Gujrati Hindu Centre Shree Krishna Temple

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- Utensils are being depreciated at the rate of 25% on a reducing balance basis
- Fixtures & fittings are being depreciated at the rate of 25% on a reducing balance basis

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>173</u>	<u>1,179</u>
	<u>173</u>	<u>1,179</u>

All Investment income is expended for charitable purposes.

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Shree Gujrati Hindu Centre Shree Krishna Temple

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

4. TANGIBLE FIXED ASSETS	Land and buildings	Jewellery	Utensils	Fixtures & Fittings	Total
	£	£	£	£	£
COST					
At 1 April 2021 and 31 March 2022	<u>355,000.00</u>	<u>13,659.00</u>	<u>5,000.00</u>	<u>23,357.00</u>	<u>397,016.00</u>
DEPRECIATION					
At 1 April 2021	0.00	0.00	4,978.50	22,014.50	26,993.00
Charge for the year	0.00	0.00	5.40	335.60	341.00
At 31 March 2022	0.00	0.00	4,983.90	22,350.10	27,334.00
NET BOOK VALUE					
At 31 March 2022	<u>355,000.00</u>	<u>13,659.00</u>	<u>16.10</u>	<u>1,006.90</u>	<u>369,682.00</u>
At 31 March 2021	<u>355,000.00</u>	<u>13,659.00</u>	<u>21.50</u>	<u>1,342.50</u>	<u>370,023.00</u>

Shree Gujrati Hindu Centre Shree Krishna Temple

Detailed Statement of Financial Activities

for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
INCOMING RESOURCES		
Voluntary income		
General Donations	3,199	5,501
Donation Box	4,368	1,940
Building repairs Donations	25,541	5,162
Hall Donation	353	290
	<u>33,461</u>	<u>12,893</u>
Activities for generating funds		
Shiv Yagan	1,226	-
Janmaashtami (Athem)	223	1,073
Granpati Choth	2,335	3,189
Navaratri Mahotsav	2,208	2,628
Diwali New Year	912	250
Jalarem Jayanti	1,629	628
Dhatt Jayanti	990	-
Patotsav	753	3,181
Gayantri Yagna	895	2,250
Hanuman Jayanti	978	-
Mahashivrati	824	1,275
Ram Navmi	400	-
Sharad Bhajan Satasang	744	1,167
Satynarayan Katha	1,705	-
	<u>15,822</u>	<u>15,641</u>
Investment income		
Deposit account interest	173	1,179
	<u>173</u>	<u>1,179</u>
Other incoming resources		
Government Grants	3,889	12,935
Rental Income	5,600	3,670
	<u>9,489</u>	<u>16,605</u>
Total incoming resources	<u>58,946</u>	<u>46,318</u>

Shree Gujrati Hindu Centre Shree Krishna Temple
Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
RESOURCES EXPENDED		
Costs of generating voluntary income		
Water	356	447
Insurance	1,400	2,024
Light and heat	3,320	3,139
Telephone	668	572
Post and Stationery	245	392
Sundries	928	158
Priest costs	4,000	7,313
Religious activities	1,945	445
33 Helier Street	941	8,110
Depreciation	341	455
Community Projects	-	9,853
	<u>14,144</u>	<u>32,908</u>
Governance costs		
Accountancy costs	<u>-</u>	<u>-</u>
Support costs		
	11,586	1,810
Repairs and renewals	3,010	2,348
Alarm System and maintenance	37,923	-
Renovations	<u>52,519</u>	<u>4,158</u>
Total resources expended	<u>66,661</u>	<u>37,066</u>
Net (expenditure)/income	<u>(7,715)</u>	<u>9,252</u>

SHREE GUJARATI HINDU CENTRE

England & Wales - Charity number 1122581

Accounts

REGISTERED CHARITY NUMBER: 1122581 (England and Wales)

**Report of the Trustees and
Financial Statements for the
Year Ended 31 March 2021**
for
Shree Gujrati Hindu Centre
Shree Krishna Temple

Sharman Fielding
Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Shree Gujrati Hindu Centre Shree Krishna Temple

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

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Detailed Statement of Financial Activities	9 to 10

Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2021

The trustees hereby present their report with the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122581

Registered office

Hope Street
Off Churchfield Street
Dudley
West Midlands
DY2 8RS

The Charity is bound by the following governing documents:

1. The Charity's Constitution (as an unincorporated association) adopted on 28 August 2005 and further amended on 22 May 2011.
2. Charity law and relevant legislation

Trustees

Balwantbhai H Patel	Hasmukhbhai S Patel	Mani H Patel	Radha P Patel
Balwant M Patel	Jayantilal G Patel	Minaben K Patel	Rakesh H Patel
Chanda C Soma	Kantilal C Patel	Nayna R Patel	Roshni B Soma
Dahyabhai K Patel	Kantilal T Patel	Pravin C Patel	Vijay J Patel
Duxa B Patel	Laxmi B Patel	Pritesh K Patel	

PRINCIPAL ACTIVITY

The objectives and main activities of the charity continue to be:

- 1) To advance Hindu religion, culture and education
- 2) To promote charitable purpose and raise funds

Independent Examiner

Ashok R Patel BSc. ACA CTA
Sharman Fielding Chartered Accountants
The Oval, 57 New Walk
Leicester
Leicestershire
LE1 7EA

Charity Bankers

Lloyds Bank
63 High Street
Dudley
West Midlands
DY1 1PY

Shree Gujrati Hindu Centre Shree Krishna Temple

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity became a registered charity on 4 February 2008. The organisation is governed by the members of the council who are appointed as prescribed by the bye-laws. Trustees are elected in accordance with the constitution.

Trustees are recruited for their service to the Charity or their skills in the areas of the charity's principal activities. Trustees are elected for a term of one year and are eligible for re-election, except for the three holding Trustees who serve a term of six years and have to be life members of the charity. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including recommendation from existing Trustees and supporting Members. Potential trustees are scrutinised by nominations.

All new trustees undergo a structured introduction to the operations of the charity. Trustees meetings are held monthly to review and agree major areas of policy. The responsibility for reviewing key areas of activity and policy are delegated to members of the board.

RESERVES POLICY

The trustees have reviewed the reserves of the Charity. The unrestricted reserves at the end of the financial year were £459,953.

RISK MANAGEMENT


The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

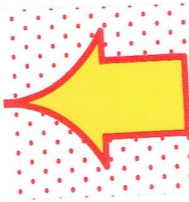
The trustees have examined the principal areas of the Charity's operations and consider the major risks which may arise in each of these areas. In the opinion of the trustees, the Charity has established resources and reviewed systems which, under normal circumstances, should allow the risks to be identified by them to be mitigated to an acceptable level in its day-to-day operations

PUBLIC BENEFIT STATEMENT

The trustees have considered the guidance on public benefit published by the Commission and are satisfied that they have complied with the guidance when exercising their powers or duties during the year.

ON BEHALF OF THE BOARD:


.....
Chairman- Pravin C Patel
Date: 15th November 2021



**Independent Examiner's Report to the Trustees of
Shree Gujrati Hindu Centre Shree Krishna Temple**

I report on the accounts for the year ended 31 March 2021 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.


Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



ASHOK PATEL BSc. ACA CTA
Institute of Chartered Accountants in England & Wales
Sharman Fielding Chartered Accountants
The Oval
57 New Walk
Leicester
Leicestershire
LE1 7EA

Date: 15th November 2021

Shree Gujrati Hindu Centre Shree Krishna Temple

Statement of Financial Activities
for the Year Ended 31 March 2021

			31.3.21	31.3.20
		Unrestricted	Restricted	
		funds	funds	Total
		£	£	£
Notes				
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		12,893	-	12,893
Activities for generating funds		15,641	-	15,641
Investment income	2	1,179	-	1,179
Other incoming resources		16,605	-	16,605
<hr/>				
Total incoming resources		46,318	-	46,318
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income		32,908	-	32,908
Governance costs		-	-	360
Other resources expended		4,158	-	4,158
<hr/>				
Total resources expended		37,066	-	37,066
NET INCOMING/ (OUTGOING) RESOURCES		9,252	-	9,252
RECONCILIATION OF FUNDS				
Total funds brought forward		450,701	-	450,701
<hr/>				
TOTAL FUNDS CARRIED FORWARD		459,953	-	459,953

Shree Gujrati Hindu Centre Shree Krishna Temple

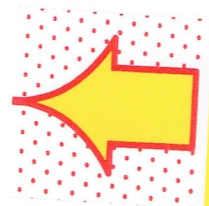
Balance Sheet
At 31 March 2021

		<u>2021</u>		<u>2020</u>	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	4		370,023		370,478
Investments			68,663		67,491
			<u>438,686</u>		<u>437,969</u>
CURRENT ASSETS					
Cash at Bank & In Hand		<u>21,767</u>		<u>12,732</u>	
		<u>21,767</u>		<u>12,732</u>	
CURRENT LIABILITIES					
Other Creditors		<u>500</u>		<u>-</u>	
		<u>500</u>		<u>-</u>	
NET CURRENT ASSETS			21,267		12,732
NET ASSETS			<u><u>459,953</u></u>		<u><u>450,701</u></u>
FUNDS					
Unrestricted			459,953		450,701
			<u><u>450,701</u></u>		<u><u>450,701</u></u>

The financial statements were approved by the Board of Trustees on 15th November 2021 and were signed on its behalf by:



.....
Chairman- Pravin C Patel



Shree Gujrati Hindu Centre Shree Krishna Temple

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- Utensils are being depreciated at the rate of 25% on a reducing balance basis
- Fixtures & fittings are being depreciated at the rate of 25% on a reducing balance basis

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>1,179</u>	<u>4,776</u>
	<u>1,179</u>	<u>4,776</u>

All Investment income is expended for charitable purposes.

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Shree Gujrati Hindu Centre Shree Krishna Temple

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

4. TANGIBLE FIXED ASSETS	Land and buildings	Jewellery	Utensils	Fixtures & Fittings	Total
	£	£	£	£	£
COST					
At 1 April 2020 and 31 March 2021	<u>355,000.00</u>	<u>13,659.00</u>	<u>5,000.00</u>	<u>23,357.00</u>	<u>397,016.00</u>
DEPRECIATION					
At 1 April 2020	0.00	0.00	4,971.50	21,566.50	26,538.00
Charge for the year	0.00	0.00	7.00	448.00	455.00
At 31 March 2021	0.00	0.00	4,978.50	22,014.50	26,993.00
NET BOOK VALUE					
At 31 March 2021	<u>355,000.00</u>	<u>13,659.00</u>	<u>21.50</u>	<u>1,342.50</u>	<u>370,023.00</u>
At 31 March 2020	<u>355,000.00</u>	<u>13,659.00</u>	<u>28.50</u>	<u>1,790.50</u>	<u>370,478.00</u>

Shree Gujrati Hindu Centre Shree Krishna Temple

Detailed Statement of Financial Activities

for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOMING RESOURCES		
Voluntary income		
General Donations	5,501	1,076
Donation Box	1,940	3,597
Wedding Donation	-	3,540
Building repairs Donations	5,162	3,194
Hall Donation	290	631
	<u>12,893</u>	<u>12,038</u>
Activities for generating funds		
Shiv Yagan	-	521
Janmaashtami (Athem)	1,073	928
Granpati Choth	3,189	2,544
Navaratri Mahotsav	2,628	3,465
Diwali New Year	250	516
Jalarem Jayanti	628	518
Humuman Chalisa	-	1,320
Patotsav	3,181	720
Gayantri Yagna	2,250	1,382
Mahashivrati	1,275	-
Ram Navmi	-	1,043
Sharad Bhajan Satasang	1,167	-
	<u>15,641</u>	<u>12,957</u>
Investment income		
Deposit account interest	1,179	4,776
	<u>1,179</u>	<u>4,776</u>
Other incoming resources		
Government Grants	12,935	-
Rental Income	3,670	-
	<u>16,605</u>	<u>-</u>
Total incoming resources	<u>46,318</u>	<u>29,771</u>

Shree Gujrati Hindu Centre Shree Krishna Temple
Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
RESOURCES EXPENDED		
Costs of generating voluntary income		
Water	447	391
Insurance	2,024	1,975
Light and heat	3,139	3,120
Telephone	572	581
Post and Stationery	392	-
Sundries	158	184
Priest costs	7,313	3,791
Religious activities	445	2,142
33 Helier Street	8,110	2,113
Depreciation	455	605
Community Projects	9,853	-
	<u>32,908</u>	<u>14,902</u>
Governance costs		
Accountancy costs	-	360
	<u>-</u>	<u>360</u>
Support costs		
	1,810	14,076
Repairs and renewals	2,348	1,298
Alarm System and maintenance	4,158	15,374
	<u>4,158</u>	<u>15,374</u>
	<u>-</u>	<u>-</u>
Total resources expended	<u>37,066</u>	<u>30,636</u>
	<u>-</u>	<u>-</u>
Net (expenditure)/income	<u>9,252</u>	<u>(865)</u>