

# HANUMAN COMMUNITY CENTRE TRUST

England & Wales · Charity number 1156618

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2014-04-10

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

## Contact

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**Address** 201 West Hendon Broadway  
London  
NW9 7DE

**Phone** 02070418543

**Email** [londonhanuman@gmail.com](mailto:londonhanuman@gmail.com)

**Website** [www.anjaner.co.uk](http://www.anjaner.co.uk)

## Activities

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**Objects:** TO ADVANCE THE HINDU RELIGION FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE ESTABLISHMENT OF A HINDU PLACE OF WORSHIP AND THE PROPAGATION OF THE HINDU RELIGION.

**Activities:** Object of the charity is to advance and promote HINDU faith by spreading its teachings embodied in old HINDU writings.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-01	£269,849	£145,731	-	-
2024-01-01	£177,764	£174,403	-	-
2023-01-01	£129,122	£101,749	-	-
2022-01-01	£172,211	£107,322	-	-
2021-01-01	£137,607	£115,252	-	-

## Trustees

Name	Role	Appointed
Muresh Seevaratnam		2020-10-16
NAGESWARY NARENTHIRA		2014-03-28
PARARAJAH SINGAM PARAMESWARAN		2013-07-19
THILLAINADARAJAH SHANMUGANATHAN		2013-07-19

**HANUMAN COMMUNITY CENTRE TRUST**

England & Wales - Charity number 1156618

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# Accounts

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The Charity Registration Number is :- 1156618

# HANUMAN COMMUNITY CENTRE TRUST

Report and Accounts

1 January 2025

## **HANUMAN COMMUNITY CENTRE TRUST**

### **Trustees' Annual Report for the year ended 1 January 2025**

The Trustees present their Report and Accounts for the year ended 1 January 2025.

***The charity name.***

The legal name of the charity is:- HANUMAN COMMUNITY CENTRE TRUST.

The charity is also known by its operating name, HANUMAN COMMUNITY CENTRE TRUST.

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1156618.

The charity does not operate in any overseas jurisdictions.

The governing document is dated 28 March 2014

## HANUMAN COMMUNITY CENTRE TRUST

### Trustees' Annual Report for the year ended 1 January 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

201 West Hendon Broadway  
LONDON,  
London, NW9 7DE  
Telephone -

The Trustees in office on the date the report was approved were:-

Mr M S Sundaram  
Mr Thillainadarajah Shanmuganathan  
Muresh Seevaratnam  
Nageswary Narenthira  
Pararajahsingam Parameswaran  
Ponniah Arutchelvam

The following persons served as Trustees during the year ended 1 January 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

#### Details of The Independent Examiner

Janardhan Mahalingam ACA  
Member of Institute of Chartered Accountants in England & Wales  
78 Sheaveshill Avenue  
Colindale  
London  
NW9 6RX

#### Statement of Trustees' Responsibilities

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

Signed by:  
  
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Thillainadarajah Shanmuganathan  
Trustee

## HANUMAN COMMUNITY CENTRE TRUST

### Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 1 January 2025

We report on the financial statements of HANUMAN COMMUNITY CENTRE TRUST for the year ended 1 January 2025, as set out on pages 12 to 0, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Statement of Recognised Gains and Losses, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

DocuSigned by:  
  
0F7D86E69EC747F...  
**Janardhan Mahalingam ACA - Independent Accountant**

Institute of Chartered Accountants in England & Wales

78 Sheaveshill Avenue  
London  
NW9 6RX

This report was signed on 24 March 2025

## HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2025

### Statement of Financial Activities for the year ended 1 January 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	97,211	-	-	<b>97,211</b>	74,842
Charitable activities	A2	152,838	-	-	<b>152,838</b>	84,472
Investments	A4	19,800	-	-	<b>19,800</b>	18,450
<b>Total income</b>	<b>A</b>	<b>269,849</b>	<b>-</b>	<b>-</b>	<b>269,849</b>	<b>177,764</b>
<b>Expenditure on:</b>						
Charitable activities	B2	145,731	-	-	<b>145,731</b>	153,653
Other	B3	-	-	-	-	20,750
<b>Total expenditure</b>	<b>B</b>	<b>145,731</b>	<b>-</b>	<b>-</b>	<b>145,731</b>	<b>174,403</b>
<b>Net income for the year</b>		<b>124,118</b>	<b>-</b>	<b>-</b>	<b>124,118</b>	<b>3,361</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>124,118</b>	<b>-</b>	<b>-</b>	<b>124,118</b>	<b>3,361</b>
<b>Net movement in funds</b>		<b>124,118</b>	<b>-</b>	<b>-</b>	<b>124,118</b>	<b>3,361</b>
<b>Reconciliation of funds:-</b>						
<b>Total funds brought forward</b>		497,147	-	-	<b>497,147</b>	493,786
<b>Total funds carried forward</b>		<b>621,265</b>	<b>-</b>	<b>-</b>	<b>621,265</b>	<b>497,147</b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2025**

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2025**

**Statement of Total Recognised Gains and Losses for the year ended 1 January 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	124,118	24,111
Realised gains on disposals of social investments which are programme related	-	-
Realised net gains/(losses) Spare heading for realised gains and losses	-	(20,750)
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b><u>124,118</u></b>	<b><u>3,361</u></b>
<b>Net Movement in funds before taxation</b>	<b><u>124,118</u></b>	<b><u>3,361</u></b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b><u>124,118</u></b>	<b><u>3,361</u></b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2025**

**HANUMAN COMMUNITY CENTRE TRUST - Resources applied in the year ended 1 January 2025 towards fixed assets for Charity use:-**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	124,118	3,361
Resources applied on functional fixed assets	(7,350)	-
Resources applied on Heritage assets	(25,800)	-
Other applications of funds	-	20,750
<b>Net resources available to fund charitable activities</b>	<b><u>90,968</u></b>	<b><u>24,111</u></b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2025**

**Movements in revenue and capital funds for the year ended 1 January 2025**

**Revenue accumulated funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	30,371	-	-	30,371	27,010
Recognised gains and losses before transfers	124,118	-	-	124,118	3,361
	<b>154,489</b>	<b>-</b>	<b>-</b>	<b>154,489</b>	<b>30,371</b>
<b>Closing revenue funds</b>	<b>154,489</b>	<b>-</b>	<b>-</b>	<b>154,489</b>	<b>30,371</b>

**Revaluation Reserve Fund**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
At 2 January	466,776	-	-	466,776	466,776
<b>At 1 January</b>	<b>466,776</b>	<b>-</b>	<b>-</b>	<b>466,776</b>	<b>466,776</b>

**Summary of funds**

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	154,489	-	-	154,489	30,371
Revaluation reserve fund	466,776	-	-	466,776	466,776
<b>Total funds</b>	<b>621,265</b>	<b>-</b>	<b>-</b>	<b>621,265</b>	<b>497,147</b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2025**

**HANUMAN COMMUNITY CENTRE TRUST  
Income and Expenditure Account for the year ended 1 January 2025 as required by the Companies Act 2006**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><i>Income</i></b>		
Income from operations	250,049	159,314
Investment income and interest		
Income from investments, other than interest receivable	19,800	18,450
<b>Gross income in the year before exceptional items</b>	<b>269,849</b>	<b>177,764</b>
<b>Gross income in the year including exceptional items</b>	<b>269,849</b>	<b>177,764</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	112,520	125,536
Depreciation and amortisation	11,959	10,721
Interest payable	21,252	17,396
Realised losses on disposals of social investments which are programme related	-	-
Rent arrears written off	-	20,750
<b>Total expenditure in the year</b>	<b>145,731</b>	<b>174,403</b>
<b>Net income before tax in the financial year</b>	<b>124,118</b>	<b>3,361</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>124,118</b>	<b>3,361</b>
<b>Retained surplus for the financial year</b>	<b>124,118</b>	<b>3,361</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**HANUMAN COMMUNITY CENTRE TRUST - Balance Sheet as at 1 January 2025**

	SORP		2025	2024
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	11	A2	554,397	559,006
Heritage assets	9	A3	25,800	-
<b>Total fixed assets</b>			<u>580,197</u>	<u>559,006</u>
<b>Current assets</b>		B		
Stocks		B1	7,450	-
Debtors	15	B2	25,774	65,880
Cash at bank and in hand		B4	217,021	97,016
<b>Total current assets</b>			<u>250,245</u>	<u>162,896</u>
<b>Creditors: amounts falling due within one year</b>	17	C1	<u>(6,113)</u>	<u>(5,393)</u>
<b>Net current assets</b>			244,132	157,503
<b>Net assets</b>			<u>824,329</u>	<u>716,509</u>
Creditors: amounts falling due after more than one year	18	C2	(203,064)	(219,362)
<b>The total net assets of the charity</b>			<u><b>621,265</b></u>	<u><b>497,147</b></u>
Unrestricted Revenue Funds	31	D3	154,489	54,020
Unrestricted Revaluation Reserve	31	D4	<u>466,776</u>	<u>466,776</u>
			621,265	520,796
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u><b>621,265</b></u>	<u><b>497,147</b></u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Signed by:

  
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**Thillainadarajah Shanmuganathan**

Trustee

Approved by the board of trustees on 24 March 2025

## 1 Accounting policies

### ***Policies relating to the production of the accounts.***

#### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations . As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

#### **Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of of people employed within any particular activity.

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

**Policies relating to assets, liabilities and provisions and other matters.**

**Fixed Asset Investments**

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

**Intangible assets**

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

**2 Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Capitalised building work	15 years
Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

**Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

**Heritage assets**

Heritage assets are measured initially at either their cost or valuation if the heritage asset has been donated unless this information is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts. Heritage assets are not revalued.

**Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

**Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

**Creditors and provisions**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

**2 Net surplus before tax in the financial year**

	<b>2025</b>	<b>2024</b>
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	11,959	10,721

**3 Interest payable**

	<b>2025</b>	<b>2024</b>
	£	£
Loan interest	21,252	17,396

**5 Staff costs and emoluments**

<b>Salary costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Gross Salaries excluding trustees and key management personnel	34,244	33,887
Employer's National Insurance for all staff	5,576	3,513
<b>Total salaries, wages and related costs</b>	<b>39,820</b>	<b>37,400</b>

**9 Heritage assets included in the accounts**

	<b>At cost</b>	<b>At valuation</b>	<b>Total of valuation and cost</b>	<b>Total of valuation and cost</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
<b>Cost</b>				
Additions	25,800	-	25,800	-
<b>At 1 January 2025</b>	<b>25,800</b>	<b>-</b>	<b>25,800</b>	<b>-</b>

**Depreciation**

<b>At 1 January 2025</b>	-	-	-	-
<b>Net book value</b>	<b>25,800</b>	-	<b>25,800</b>	-

**11 Tangible fixed assets**

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 2 January 2024	568,565	1,815	-	570,380
Additions	-	7,350	-	7,350
<b>At 1 January 2025</b>	<b>568,565</b>	<b>9,165</b>	-	<b>577,730</b>
<b>Depreciation</b>				
At 2 January 2024	10,489	885	-	11,374
Charge for the year	10,489	1,470	-	11,959
<b>At 1 January 2025</b>	<b>20,978</b>	<b>2,355</b>	-	<b>23,333</b>
<b>Net book value</b>				
<b>At 1 January 2025</b>	<b>547,587</b>	<b>6,810</b>	-	<b>554,397</b>
<b>At 1 January 2024</b>	<b>558,076</b>	<b>930</b>	-	<b>559,006</b>

**14 Stocks & Work in Progress**

	<b>2025</b>	<b>2024</b>
	£	£
Stocks before write downs	7,450	-
	<b>7,450</b>	<b>-</b>

**15 Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
Other debtors	5,024	45,130
Gift Aid receivable	<b>5,024</b>	

**16 Debtors due after one year**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Rent arrears receivable</b>	20,750	20,750
	<b>20,750</b>	<b>20,750</b>

**17 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
PAYE, NIC VAT and other taxes	3,513	3,513
Other creditors	2,600	1,880
	<b>6,113</b>	<b>5,393</b>

<b>18 Creditors: amounts falling due after one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Bank loans and overdrafts	<b>203,065</b>	<b>219,362</b>

**26 Revaluation reserve**

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
<b>At 2 January 2024</b>	466,776	-	-	<b>466,776</b>	<b>466,776</b>
<b>At 1 January 2025</b>	<u>466,776</u>	<u>-</u>	<u>-</u>	<u>466,776</u>	<u>466,776</u>

All the revaluations in the prior year was unrestricted.

<i>Prior year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
	2024	2024	2024	2024
	£	£	£	£
<b>At start of previous year</b>	466,776	-	-	466,776
<b>At end of previous year</b>	<u>466,776</u>	<u>-</u>	<u>-</u>	<u>466,776</u>

<b>27 Income and Expenditure account summary</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>At 2 January 2024</b>	30,371	27,010
Surplus after tax for the year	124,118	3,361
<b>At 1 January 2025</b>	<u>154,489</u>	<u>30,371</u>

**30 Particulars of how particular funds are represented by assets and liabilities**

<b>At 1 January 2025</b>	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Heritage Assets	25,800	-	-	-	<b>25,800</b>
Tangible Fixed Assets	554,397	-	-	-	<b>554,397</b>
Current Assets	250,245	-	-	-	<b>250,245</b>
Current Liabilities	(6,113)	-	-	-	<b>(6,113)</b>
Long Term Liabilities	(203,064)	-	-	-	<b>(203,064)</b>
	<u>621,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>621,265</u>

<b>At 2 January 2024</b>	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	559,006	-	-	-	<b>559,006</b>
Current Assets	162,896	-	-	-	<b>162,896</b>
Current Liabilities	(5,393)	-	-	-	<b>(5,393)</b>
Long Term Liabilities	(219,362)	-	-	-	<b>(219,362)</b>
	<u>497,147</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>497,147</u>

**31 Change in total funds over the year as shown in Note 30 , analysed by individual funds**

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 32 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	30,371	124,118	-	154,489
Unrestricted Revaluation Reserve	466,776	-	-	466,776
<b>Total unrestricted and designated funds</b>	<b>497,147</b>	<b>124,118</b>	<b>-</b>	<b>621,265</b>
<b>Total charity funds</b>	<b>497,147</b>	<b>124,118</b>	<b>-</b>	<b>621,265</b>

**32 Analysis of movements in funds over the year as shown in Note 31**

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	269,849	(145,731)	-	124,118
<b>Endowment funds:-</b>				
	<b>269,849</b>	<b>(145,731)</b>	<b>-</b>	<b>124,118</b>

## HANUMAN COMMUNITY CENTRE TRUST

### 35 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Donations and gifts from individuals</b> Small donations individually less than £1000	114,122	-	-	<b>114,122</b>	147,192
<b>Total donations and gifts from individuals</b>	-	-	-	-	-
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Total Donations, Grants and Legacies</b> <b>Total Donations, Grants and Legacies</b>	<b>A1</b> 97,211	-	-	<b>97,211</b>	<b>74,842</b>

### 36 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
<b>Primary purpose and ancillary trading</b> Charitable Activities	152,838	-	-	<b>152,838</b>	84,472
<b>Total Primary purpose and ancillary trading</b>	<b>152,838</b>	-	-	<b>152,838</b>	<b>84,472</b>

### 37 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	152,838	-	-	<b>152,838</b>	84,472
<b>Total from charitable activities</b>	<b>A2</b> 152,838	-	-	<b>152,838</b>	<b>84,472</b>

### 38 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
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**HANUMAN COMMUNITY CENTRE TRUST**

		2025	2025	2025	2025	2024
		£	£	£	£	£
Property Rental Income		19,800	-	-	19,800	18,450
<b>Total investment income</b>	<b>A4</b>	<b>19,800</b>	<b>-</b>	<b>-</b>	<b>19,800</b>	<b>18,450</b>

**39 Expenditure on charitable activities - Direct spending**

<i>Current Year</i>		Current year	Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds		
		2025	2025	2025	2025	2024
		£	£	£	£	£
Gross wages and salaries - charitable activities		34,244	-	-	34,244	33,887
Employers' NI - Charitable activities		5,576	-	-	5,576	3,513
Grocery / Food for Congregation		2,468	-	-	2,468	4,344
Clothes/ Ornaments		841	-	-	841	1,040
Expenses relating to Religious functions		2,312	-	-	2,312	5,722
Flowers & Decorations		2,308	-	-	2,308	4,373
<b>Total direct spending</b>	<b>B2a</b>	<b>47,749</b>	<b>-</b>	<b>-</b>	<b>47,749</b>	<b>52,879</b>

**40 Support costs for charitable activities**

<i>Current Year</i>		Current year	Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds		
		2025	2025	2025	2025	2024
		£	£	£	£	£
<b>Premises Expenses</b>						
Light heat and power		2,351	-	-	2,351	1,269
Cleaning and waste management		1,784	-	-	1,784	1,586
Premises repairs, renewals and maintenance		3,625	-	-	3,625	12,574
Other Premises Costs		183	-	-	183	1,033
Rent, rates, power and insurance costs		43,359	-	-	43,359	46,272
<b>Administrative overheads</b>						
Telephone, fax, stationery and other office costs		2,792	-	-	2,792	2,792
<b>Professional fees paid to advisors other than the auditor or examiner</b>						
Accountancy fees other than examination or audit fees		2,800	-	-	2,800	1,880
Legal fees		7,877	-	-	7,877	5,251
<b>Financial costs</b>						
Loan interest		21,252	-	-	21,252	17,396
Depreciation & Amortisation in total for		11,959	-	-	11,959	10,721

## HANUMAN COMMUNITY CENTRE TRUST

<b>Support costs before reallocation</b>	<b>97,982</b>	-	-	<b>97,982</b>	<b>100,774</b>
<b>Total support costs - Current Year</b>	<b>97,982</b>	-	-	<b>97,982</b>	<b>100,774</b>

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

### 41 Total Charitable expenditure

		Current year	Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds	Total Funds	Total Funds
<i>Current Year</i>		2025	2025	2025	2025	2024
		£	£	£	£	£
Total direct spending	<b>B2a</b>	47,749	-	-	<b>47,749</b>	<b>52,879</b>
Total support costs	<b>B2d</b>	97,982	-	-	<b>97,982</b>	<b>100,774</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>145,731</b>	-	-	<b>145,731</b>	<b>153,653</b>

All the expenditure in the prior year was unrestricted.

		Prior Year	Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds
		Funds	Funds	Funds	Total Funds
<i>Prior Year</i>		2024	2024	2024	2024
		£	£	£	£
Total direct spending	<b>B2a</b>	52,879	-	-	<b>52,879</b>
Total support costs	<b>B2d</b>	100,774	-	-	<b>100,774</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>153,653</b>	-	-	<b>153,653</b>

### 42 Gains and losses on fixed asset disposals and summary of impairments

Rent arrears written off		-	-	-	-	<b>20,750</b>
<b>Total losses</b>	<b>B3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,750</b>

### 43 Total of other expenditure

		Current year	Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds	Total Funds	Total Funds
<i>Current Year</i>		2025	2025	2025	2025	2024
		£	£	£	£	£
Total other expenses and costs		-	-	-	-	<b>20,750</b>
<b>Total other expenditure</b>	<b>B3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,750</b>

All the expenditure in the prior year was unrestricted.

Prior Year      Prior Year      Prior Year      Prior Year

**HANUMAN COMMUNITY CENTRE TRUST**

<i>Prior Year</i>	Unrestricted	Restricted	Endowment	Total Funds
	Funds	Funds	Funds	
	2024	2024	2024	2024
	£	£	£	£
Total other expenses and costs	20,750	-	-	<b>20,750</b>
<b>Total other expenditure</b>	<b>B3 20,750</b>	<b>-</b>	<b>-</b>	<b>20,750</b>

## HANUMAN COMMUNITY CENTRE TRUST

Activity analysis of Income and expenditure for the for the year ended 1 January 2025

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 44 Analysis of income by activity

	SOFA ref	2025 £	2024 -
<b>Activity</b>			
Income from charitable activities			
<i>Summary of Total Income, including the items above</i>			
Charitable activities	A2	152,838	84,472
Donations & Legacies	A1	97,211	74,842
Investment income	A4	19,800	18,450
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>269,849</b>	<b>177,764</b>
<i>Categories of income</i>			
Income from exchange transactions		269,849	177,764

### 45 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<i>Other charitable activities</i>					
Losses on disposals of fixed assets	-	-	-	-	20,750
<i>Summary of charitable costs by activity</i>					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Other charitable activities	-	-	-	-	20,750
<b>Total charitable expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,732</b>	<b>153,653</b>

**HANUMAN COMMUNITY CENTRE TRUST**

England & Wales - Charity number 1156618

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# Accounts

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The Charity Registration Number is :- 1156618

## HANUMAN COMMUNITY CENTRE TRUST

Report and Accounts

1 January 2024

## **HANUMAN COMMUNITY CENTRE TRUST**

### **Trustees' Annual Report for the year ended 1 January 2024**

The Trustees present their Report and Accounts for the year ended 1 January 2024.

***The charity name.***

The legal name of the charity is:- HANUMAN COMMUNITY CENTRE TRUST.

The charity is also known by its operating name, HANUMAN COMMUNITY CENTRE TRUST.

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1156618.

The charity does not operate in any overseas jurisdictions.

The governing document is dated 28 March 2014

## HANUMAN COMMUNITY CENTRE TRUST

### Trustees' Annual Report for the year ended 1 January 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

201 West Hendon Broadway  
LONDON,  
London, NW9 7DE  
Telephone -

The Trustees in office on the date the report was approved were:-

Mr M S Sundaram  
Mr Thillainadarajah Shanmuganathan  
Muresh Seevaratnam  
Nageswary Narenthira  
Pararajahsingam Parameswaran  
Ponniah Arutchelvam

The following persons served as Trustees during the year ended 1 January 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

### Details of The Independent Examiner

Janardhan Mahalingam ACA  
Member of Institute of Chartered Accountants in England & Wales  
78 Sheaveshill Avenue

London

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NW9 6RX

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### Statement of Trustees' Responsibilities

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

Signed by:

*Mr Thillainadarajah Shanmuganathan*

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Thillainadarajah Shanmuganathan  
Trustee

## HANUMAN COMMUNITY CENTRE TRUST

### Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 1 January 2024

We report on the financial statements of HANUMAN COMMUNITY CENTRE TRUST for the year ended 1 January 2024, as set out on pages 12 to 0, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Statement of Recognised Gains and Losses, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

DocuSigned by:  
  
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Janardhan Mahalingam ACA - Independent Accountant

Institute of Chartered Accountants in England & Wales

78 Sheaveshill Avenue  
London  
NW9 6RX

This report was signed on 29 September 2024

## HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2024

### Statement of Financial Activities for the year ended 1 January 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2024	2023
		£	£	£	£	£
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	74,842	-	-	<b>74,842</b>	67,233
Charitable activities	A2	84,472	-	-	<b>84,472</b>	46,889
Investments	A4	18,450	-	-	<b>18,450</b>	15,000
<b>Total income</b>	<b>A</b>	<b>177,764</b>	<b>-</b>	<b>-</b>	<b>177,764</b>	<b>129,122</b>
<b>Expenditure on:</b>						
Charitable activities	B2	153,653	-	-	<b>153,653</b>	102,112
Other	B3	20,750	-	-	<b>20,750</b>	-
<b>Total expenditure</b>	<b>B</b>	<b>174,403</b>	<b>-</b>	<b>-</b>	<b>174,403</b>	<b>102,112</b>
<b>Net income for the year</b>		<b>3,361</b>	<b>-</b>	<b>-</b>	<b>3,361</b>	<b>27,010</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>3,361</b>	<b>-</b>	<b>-</b>	<b>3,361</b>	<b>27,010</b>
<b>Other recognised gains/(losses)</b>						
Extraordinary items	D3	-	-	-	-	-
<b>Net movement in funds</b>		<b>3,361</b>	<b>-</b>	<b>-</b>	<b>3,361</b>	<b>27,010</b>
<b>Reconciliation of funds:-</b>						
<b>Total funds brought forward</b>		<b>493,786</b>	<b>-</b>	<b>-</b>	<b>493,786</b>	<b>466,776</b>
<b>Total funds carried forward</b>		<b>497,147</b>	<b>-</b>	<b>-</b>	<b>497,147</b>	<b>493,786</b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2024**

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2024**

**Statement of Total Recognised Gains and Losses for the year ended 1 January 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	24,111	27,010
Realised gains on disposals of social investments which are programme related	-	-
Realised net gains/(losses) Spare heading for realised gains and losses	(20,750)	-
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b><u>3,361</u></b>	<b><u>27,010</u></b>
<b>Net Movement in funds before taxation</b>	<b><u>3,361</u></b>	<b><u>27,010</u></b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b><u>3,361</u></b>	<b><u>27,010</u></b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2024**

**HANUMAN COMMUNITY CENTRE TRUST - Resources applied in the year ended 1 January 2024 towards fixed assets for Charity use:-**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	3,361	27,010
<b>Net resources available to fund charitable activities</b>	<b><u>24,111</u></b>	<b><u>27,010</u></b>

## HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2024

### Movements in revenue and capital funds for the year ended 1 January 2024

#### Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	27,010	-	-	27,010	-
Recognised gains and losses before transfers	3,361	-	-	3,361	27,010
	<b>30,371</b>	<b>-</b>	<b>-</b>	<b>30,371</b>	<b>27,010</b>
<b>Closing revenue funds</b>	<b>30,371</b>	<b>-</b>	<b>-</b>	<b>30,371</b>	<b>27,010</b>

#### Revaluation Reserve Fund

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
At 2 January	466,776	-	-	466,776	466,776
<b>At 1 January</b>	<b>466,776</b>	<b>-</b>	<b>-</b>	<b>466,776</b>	<b>466,776</b>

#### Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	30,371	-	-	30,371	27,010
Revaluation reserve fund	466,776	-	-	466,776	466,776
<b>Total funds</b>	<b>497,147</b>	<b>-</b>	<b>-</b>	<b>497,147</b>	<b>493,786</b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2024**

**HANUMAN COMMUNITY CENTRE TRUST  
Income and Expenditure Account for the year ended 1 January 2024 as required by the Companies Act 2006**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Income from operations	159,314	114,122
Investment income and interest		
Income from investments, other than interest receivable	18,450	15,000
<b>Gross income in the year before exceptional items</b>	<b>177,764</b>	<b>129,122</b>
<b>Gross income in the year including exceptional items</b>	<b>177,764</b>	<b>129,122</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	125,536	84,556
Depreciation and amortisation	10,721	653
Interest payable	17,396	16,903
Realised losses on disposals of social investments which are programme related	-	-
Rent arrears written off	20,750	-
<b>Total expenditure in the year</b>	<b>174,403</b>	<b>102,112</b>
<b>Net income before tax in the financial year</b>	<b>3,361</b>	<b>27,010</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>3,361</b>	<b>27,010</b>
<b>Retained surplus for the financial year</b>	<b>3,361</b>	<b>27,010</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**HANUMAN COMMUNITY CENTRE TRUST - Balance Sheet as at 1 January 2024**

	SORP		2024	2023
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	10	A2	559,006	569,727
<b>Current assets</b>		B		
Debtors	13	B2	65,880	41,500
Cash at bank and in hand		B4	97,016	150,066
<b>Total current assets</b>			<u>162,896</u>	<u>191,566</u>
<b>Creditors: amounts falling due within one year</b>	15	C1	<u>(5,393)</u>	<u>(7,677)</u>
<b>Net current assets</b>			157,503	183,889
<b>Net assets</b>			<u>716,509</u>	<u>753,616</u>
Creditors: amounts falling due after more than one year	16	C2	(219,362)	(259,830)
<b>The total net assets of the charity</b>			<u><b>497,147</b></u>	<u><b>493,786</b></u>
<b>Endowment funds</b>				
Unrestricted Revenue Funds	29	D3	30,371	27,010
Unrestricted Revaluation Reserve	29	D4	<u>466,776</u>	<u>466,776</u>
			497,147	493,786
<b>Total charity funds</b>			<u><b>497,147</b></u>	<u><b>493,786</b></u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Signed by:  
  
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**Mr M S Sundaram**

Trustee

Approved by the board of trustees on 29 September 2024

## 1 Accounting policies

### ***Policies relating to the production of the accounts.***

#### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations . As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

#### **Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of of people employed within any particular activity.

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

**Policies relating to assets, liabilities and provisions and other matters.**

**Fixed Asset Investments**

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

**2 Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Capitalised building work	15 years
Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

**Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

**Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

**Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

**Creditors and provisions**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

**2 Net surplus before tax in the financial year**

	<b>2024</b>	<b>2023</b>
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10,721	653

**3 Interest payable**

	<b>2024</b>	<b>2023</b>
	£	£
Loan interest	17,396	16,903

**5 Staff costs and emoluments**

<b>Salary costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Gross Salaries excluding trustees and key management personnel	33,887	22,000
Employer's National Insurance for all staff	3,513	-
<b>Total salaries, wages and related costs</b>	<b>37,400</b>	<b>22,000</b>

**10 Tangible fixed assets**

<b>Current Year</b>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 2 January 2023	568,565	1,815	-	570,380
<b>At 1 January 2024</b>	<b>568,565</b>	<b>1,815</b>	<b>-</b>	<b>570,380</b>
<b>Depreciation</b>				
At 2 January 2023	-	653	-	653
Charge for the year	10,489	232	-	10,721
<b>At 1 January 2024</b>	<b>10,489</b>	<b>885</b>	<b>-</b>	<b>11,374</b>
<b>Net book value</b>				
<b>At 1 January 2024</b>	<b>558,076</b>	<b>930</b>	<b>-</b>	<b>559,006</b>
<b>At 1 January 2023</b>	<b>568,565</b>	<b>1,162</b>	<b>-</b>	<b>569,727</b>
<b>Prior Year</b>				
<b>Cost</b>	£	£	£	£
	(568,565)	(1,815)	-	(570,380)

**13 Debtors**

<b>2024</b>	<b>2023</b>
£	£

Other debtors	45,130	-
Gift Aid receivable	<b>16,129</b>	
Legal fees refund	<b>29,001</b>	

**14 Debtors due after one year**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Rent arrears receivable</b>	20,750	41,500
	<b>20,750</b>	<b>41,500</b>

**15 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
PAYE, NIC VAT and other taxes	3,513	7,677
Other creditors	1,880	-
	<b>5,393</b>	<b>7,677</b>

**16 Creditors: amounts falling due after one year**

	<b>2024</b>	<b>2023</b>
	£	£
Bank loans and overdrafts	<b>219,362</b>	<b>259,830</b>

**24 Revaluation reserve**

<i>Current year</i>	Current year Unrestricted Funds		Current year Restricted Funds		Current year Endowment Funds		Current year Total Funds		Prior Year Total Funds	
	2024	£	2024	£	2024	£	2024	£	2023	£
At 2 January 2023	466,776		-		-		<b>466,776</b>		<b>466,776</b>	
At 1 January 2024	<b>466,776</b>		-		-		<b>466,776</b>		<b>466,776</b>	

All the revaluations in the prior year was unrestricted.

<i>Prior year</i>	Prior Year Unrestricted Funds		Prior Year Restricted Funds		Prior Year Endowment Funds		Prior Year Total Funds	
	2023	£	2023	£	2023	£	2023	£
At start of previous year	466,776		-		-		<b>466,776</b>	
At end of previous year	<b>466,776</b>		-		-		<b>466,776</b>	

**25 Income and Expenditure account summary**

	<b>2024</b>	<b>2023</b>
	£	£
At 2 January 2023	27,010	-
Surplus after tax for the year	3,361	27,010
At 1 January 2024	<b>30,371</b>	<b>27,010</b>

**28 Particulars of how particular funds are represented by assets and liabilities**

At 1 January 2024	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
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	£	£	£	£	£
Tangible Fixed Assets	559,006	-	-	-	<b>559,006</b>
Current Assets	162,896	-	-	-	<b>162,896</b>
Current Liabilities	(5,393)	-	-	-	<b>(5,393)</b>
Long Term Liabilities	(219,362)	-	-	-	<b>(219,362)</b>
	<b>497,147</b>	-	-	-	<b>497,147</b>

<b>At 2 January 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Endowment funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£	£
Tangible Fixed Assets	569,727	-	-	-	<b>569,727</b>
Current Assets	191,566	-	-	-	<b>191,566</b>
Current Liabilities	(7,677)	-	-	-	<b>(7,677)</b>
Long Term Liabilities	(259,830)	-	-	-	<b>(259,830)</b>
	<b>493,786</b>	-	-	-	<b>493,786</b>

**29 Change in total funds over the year as shown in Note 28 , analysed by individual funds**

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	27,010	3,361	-	<b>30,371</b>
Unrestricted Revaluation Reserve	466,776	-	-	<b>466,776</b>
<b>Total unrestricted and designated funds</b>	<b>493,786</b>	<b>3,361</b>	<b>-</b>	<b>497,147</b>
<b>Total charity funds</b>	<b>493,786</b>	<b>3,361</b>	<b>-</b>	<b>497,147</b>

**30 Analysis of movements in funds over the year as shown in Note 29**

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	177,764	(174,403)	-	<b>3,361</b>
	<b>177,764</b>	<b>(174,403)</b>	<b>-</b>	<b>3,361</b>

## HANUMAN COMMUNITY CENTRE TRUST

### 33 Donations, Grants and Legacies

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Donations and gifts from individuals</b> Small donations individually less than £1000		114,122	-	-	114,122	147,192
<b>Total Donations, Grants and Legacies</b>						
<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>74,842</b>	<b>-</b>	<b>-</b>	<b>74,842</b>	<b>67,233</b>

### 34 Income from charitable activities - Trading Activities

<i>Current year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
<b>Primary purpose and ancillary trading</b> Charitable Activities		84,472	-	-	84,472	46,889
<b>Total Primary purpose and ancillary trading</b>		<b>84,472</b>	<b>-</b>	<b>-</b>	<b>84,472</b>	<b>46,889</b>

### 35 Total Income from charitable activities

<i>Current year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading		84,472	-	-	84,472	46,889
<b>Total from charitable activities</b>	<b>A2</b>	<b>84,472</b>	<b>-</b>	<b>-</b>	<b>84,472</b>	<b>46,889</b>

### 36 Investment income

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Property Rental Income		18,450	-	-	18,450	15,000
<b>Total investment income</b>	<b>A4</b>	<b>18,450</b>	<b>-</b>	<b>-</b>	<b>18,450</b>	<b>15,000</b>

### 37 Expenditure on charitable activities - Direct spending

## HANUMAN COMMUNITY CENTRE TRUST

<i>Current Year</i>	Current year	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Endowment	Total Funds	Total Funds
	Funds	Funds	Funds		
	2024	2024	2024	2024	2023
	£	£	£	£	£
Gross wages and salaries - charitable activities	33,887	-	-	33,887	22,000
Employers' NI - Charitable activities	3,513	-	-	3,513	-
Grocery / Food for Congregation	4,344	-	-	4,344	8,441
Clothes/ Ornaments	1,040	-	-	1,040	1,620
Expenses relating to Religious functions	5,722	-	-	5,722	16,521
Flowers & Decorations	4,373	-	-	4,373	5,167
<b>Total direct spending</b>	<b>B2a 52,879</b>	<b>-</b>	<b>-</b>	<b>52,879</b>	<b>53,749</b>

### 38 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Endowment	Total Funds	Total Funds
	Funds	Funds	Funds		
	2024	2024	2024	2024	2023
	£	£	£	£	£
<b>Premises Expenses</b>					
Light heat and power	1,269	-	-	1,269	-
Cleaning and waste management	1,586	-	-	1,586	-
Premises repairs, renewals and maintenance	12,574	-	-	12,574	-
Other Premises Costs	1,033	-	-	1,033	-
Rent, rates, power and insurance costs	46,272	-	-	46,272	27,658
<b>Administrative overheads</b>					
Telephone, fax, stationery and other office costs	2,792	-	-	2,792	1,619
<b>Professional fees paid to advisors other than the auditor or examiner</b>					
Accountancy fees other than examination or audit fees	1,880	-	-	1,880	1,530
Legal fees	5,251	-	-	5,251	-
<b>Financial costs</b>					
Loan interest	17,396	-	-	17,396	16,903
Depreciation & Amortisation in total for	10,721	-	-	10,721	653
<b>Support costs before reallocation</b>	<b>100,774</b>	<b>-</b>	<b>-</b>	<b>100,774</b>	<b>48,363</b>
<b>Total support costs - Current Year</b>	<b>100,774</b>	<b>-</b>	<b>-</b>	<b>100,774</b>	<b>48,363</b>

### 39 Total Charitable expenditure

Current year	Current year	Current year	Current year	Prior Year
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## HANUMAN COMMUNITY CENTRE TRUST

		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds		
		2024	2024	2024	2024	2023
<i>Current Year</i>		£	£	£	£	£
Total direct spending	<b>B2a</b>	52,879	-	-	<b>52,879</b>	<b>53,749</b>
Total support costs	<b>B2d</b>	100,774	-	-	<b>100,774</b>	<b>48,363</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>153,653</b>	<b>-</b>	<b>-</b>	<b>153,653</b>	<b>102,112</b>
		Prior Year	Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Endowment	Total Funds	
		Funds	Funds	Funds		
<i>Prior Year</i>		2023	2023	2023	2023	
		£	£	£	£	
Total direct spending	<b>B2a</b>	53,749	-	-	<b>53,749</b>	
Total support costs	<b>B2d</b>	48,363	-	-	<b>48,363</b>	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>102,112</b>	<b>-</b>	<b>-</b>	<b>102,112</b>	

### 40 Gains and losses on fixed asset disposals and summary of impairments

Rent arrears written off		20,750	-	-	<b>20,750</b>	-
<b>Total losses</b>	<b>B3</b>	<b>20,750</b>	<b>-</b>	<b>-</b>	<b>20,750</b>	<b>-</b>

### 41 Total of other expenditure

		Current year	Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds		
<i>Current Year</i>		2024	2024	2024	2024	2023
		£	£	£	£	£
Total other expenses and costs		20,750	-	-	<b>20,750</b>	-
<b>Total other expenditure</b>	<b>B3</b>	<b>20,750</b>	<b>-</b>	<b>-</b>	<b>20,750</b>	<b>-</b>

## HANUMAN COMMUNITY CENTRE TRUST

Activity analysis of Income and expenditure for the for the year ended 1 January 2024

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 42 Analysis of income by activity

	SOFA ref	2024 £	2023 -
<b>Summary of Total Income, including the items above</b>			
Charitable activities	A2	84,472	46,889
Donations & Legacies	A1	74,842	67,233
Investment income	A4	18,450	15,000
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>177,764</b>	<b>129,122</b>
<b>Categories of income</b>			
Income from exchange transactions		177,764	129,122

### 43 Analysis of charitable expenditure by activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
Total Other charitable activities	20,750	-	-	20,750	-

**HANUMAN COMMUNITY CENTRE TRUST**

England & Wales - Charity number 1156618

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# Accounts

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The Charity Registration Number is :- 1156618

## HANUMAN COMMUNITY CENTRE TRUST

Report and Accounts

1 January 2023

## **HANUMAN COMMUNITY CENTRE TRUST**

### **Trustees' Annual Report for the year ended 1 January 2023**

The Trustees present their Report and Accounts for the year ended 1 January 2023.

***The charity name.***

The legal name of the charity is:- HANUMAN COMMUNITY CENTRE TRUST.

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1156618.

## HANUMAN COMMUNITY CENTRE TRUST

### Trustees' Annual Report for the year ended 1 January 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

201 West Hendon Broadway  
LONDON,  
London, NW9 7DE  
Telephone -

The Trustees in office on the date the report was approved were:-

Mr M S Sundaram  
Mr Thillainadarajah Shanmuganathan  
Muresh Seevaratnam  
Nageswary Narenthira  
Pararajahsingam Parameswaran  
Ponniah Arutchelvam

The following persons served as Trustees during the year ended 1 January 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

#### ***The purposes of the charity as set out in its governing document.***

The charitable trust is constituted by a Trust Deed, and its objects are to promote and advance Hindu faith by spreading the teachings of that faith embodied in old Hindu writings and to generally advance spiritual awakening amongst its congregation.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Developments during the year.

The Charity has completed another successful year at the Centre.

The trustees hope the centre will continue to be a source of spiritual awakening for the community

#### **Details of The Independent Examiner**

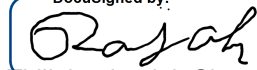
Janardhan Mahalingam ACA  
Member of Institute of Chartered Accountants in England & Wales  
78 Sheaveshill Avenue  
London  
NW9 6RX

#### **Statement of Trustees' Responsibilities**

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

DocuSigned by:



Thillainadarajah Shanmuganathan  
Trustee

## HANUMAN COMMUNITY CENTRE TRUST

### Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 1 January 2023

We report on the financial statements of HANUMAN COMMUNITY CENTRE TRUST for the year ended 1 January 2023, as set out on pages 12 to 0, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

DocuSigned by:  
  
0F7D86E69EC747F...  
Janardhan Mahalingam ACA - Independent Accountant

Institute of Chartered Accountants in England & Wales

78 Sheaves Hill Avenue  
London  
NW9 6RX

This report was signed on 5 November 2023

## HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2023

### Statement of Financial Activities for the year ended 1 January 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2023	2022
		£	£	£	£	£
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	46,889	-	-	<b>46,889</b>	157,211
Investments	A4	15,000	-	-	<b>15,000</b>	15,000
<b>Total income</b>	<b>A</b>	<b>129,122</b>	<b>-</b>	<b>-</b>	<b>129,122</b>	<b>172,211</b>
<b>Expenditure on:</b>						
Charitable activities	B2	101,749	-	-	<b>101,749</b>	107,322
<b>Total expenditure</b>	<b>B</b>	<b>101,749</b>	<b>-</b>	<b>-</b>	<b>101,749</b>	<b>107,322</b>
<b>Net income for the year</b>		<b>27,373</b>	<b>-</b>	<b>-</b>	<b>27,373</b>	<b>64,889</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>27,373</b>	<b>-</b>	<b>-</b>	<b>27,373</b>	<b>64,889</b>
<b>Net movement in funds</b>		<b>27,373</b>	<b>-</b>	<b>-</b>	<b>27,373</b>	<b>64,889</b>
<b>Reconciliation of funds:-</b>						
<b>Total funds brought forward</b>		466,413	-	-	<b>466,413</b>	401,524
<b>Total funds carried forward</b>		<b>493,786</b>	<b>-</b>	<b>-</b>	<b>493,786</b>	<b>466,413</b>

## HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2023

### Income & Endowments from:

#### *The income analysis on DetailPL2 agrees*

Donations & Legacies	A1	157,211	-	-	157,211
Charitable activities	A2	-	-	-	-
Other trading activities	A3	-	-	-	-
Investments	A4	15,000	-	-	15,000
Other	A5	-	-	-	-
<b>Total income</b>	<b>A</b>	<b>172,211</b>	<b>-</b>	<b>-</b>	<b>172,211</b>

### Expenditure on:

#### *The expenditure analysis on DetailPL2 agrees*

Raising funds	B1	-	-	-	-
Charitable activities	B2	107,322	-	-	107,322
Other	B3	-	-	-	-
Tax on surplus on ordinary activiti	B3	-	-	-	-
Other taxation	B3	-	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>107,322</b>	<b>-</b>	<b>-</b>	<b>107,322</b>

#### *Investment gains analysis on Notes agrees*

Net gains on investments	B4	-	-	-	-
<b>Net income for the year</b>		<b>64,889</b>	<b>-</b>	<b>-</b>	<b>64,889</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>64,889</b>	<b>-</b>	<b>-</b>	<b>64,889</b>
<b>Other recognised gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>64,889</b>	<b>-</b>	<b>-</b>	<b>64,889</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		<b>401,524</b>	<b>-</b>	<b>-</b>	<b>401,524</b>
<b>Total funds carried forward</b>		<b>466,413</b>	<b>-</b>	<b>-</b>	<b>466,413</b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2023**

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2023****HANUMAN COMMUNITY CENTRE TRUST - Resources applied in the year ended 1 January 2023 towards fixed assets for Charity use:-**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	27,373	64,889
<b>Net resources available to fund charitable activities</b>	<b><u>27,373</u></b>	<b><u>64,889</u></b>

## HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2023

### Movements in revenue and capital funds for the year ended 1 January 2023

#### Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	64,889	-	-	64,889	-
Recognised gains and losses before transfers	27,373	-	-	27,373	64,889
	<b>92,262</b>	-	-	<b>92,262</b>	<b>64,889</b>
<b>Closing revenue funds</b>	<b>92,262</b>	-	-	<b>92,262</b>	<b>64,889</b>

#### Revaluation Reserve Fund

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 2 January	401,524	-	-	401,524	401,524
<b>At 1 January</b>	<b>401,524</b>	-	-	<b>401,524</b>	<b>401,524</b>

#### Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	92,262	-	-	92,262	64,889
Revaluation reserve fund	401,524	-	-	401,524	401,524
<b>Total funds</b>	<b>493,786</b>	-	-	<b>493,786</b>	<b>466,413</b>

**HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2023**

**HANUMAN COMMUNITY CENTRE TRUST  
Income and Expenditure Account for the year ended 1 January 2023 as required by the Companies Act 2006**

	2023	2022
	£	£
<b>Income</b>		
Income from operations	114,122	157,211
Investment income and interest		
Income from investments, other than interest receivable	15,000	15,000
<b>Gross income in the year before exceptional items</b>	<b>129,122</b>	<b>172,211</b>
<b>Gross income in the year including exceptional items</b>	<b>129,122</b>	<b>172,211</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	84,556	92,116
Depreciation and amortisation	290	363
Interest payable	16,903	14,843
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>101,749</b>	<b>107,322</b>
<b>Net income before tax in the financial year</b>	<b>27,373</b>	<b>64,889</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>27,373</b>	<b>64,889</b>
<b>Retained surplus for the financial year</b>	<b>27,373</b>	<b>64,889</b>

All activities derive from continuing operations

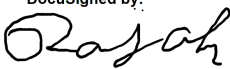
In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**HANUMAN COMMUNITY CENTRE TRUST - Balance Sheet as at 1 January 2023**

	SORP		2023	2022
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	5	A2	569,727	570,017
<b>Current assets</b>		B		
Debtors		B2	41,500	41,500
Cash at bank and in hand		B4	150,066	135,784
<b>Total current assets</b>			<u>191,566</u>	<u>177,284</u>
<b>Creditors: amounts falling due within one year</b>	7	C1	<u>(7,677)</u>	<u>-</u>
<b>Net current assets</b>			183,889	177,284
			<u>753,616</u>	<u>747,301</u>
<b>Net assets</b>				
Creditors: amounts falling due after more than one year	8	C2	(259,830)	(280,888)
<b>The total net assets of the charity</b>			<u>493,786</u>	<u>466,413</u>
			-	-
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	12	D3	92,262	-
Unrestricted Revaluation Reserve	12	D4	<u>401,524</u>	<u>466,413</u>
			493,786	466,413
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>493,786</u>	<u>466,413</u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

DocuSigned by:  
  
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**Thillainadarajah Shanmuganathan**

Trustee

Approved by the board of trustees on 5 November 2023

**HANUMAN COMMUNITY CENTRE TRUST - Balance Sheet as at 1 January 2023**

## 1 Accounting policies

### ***Policies relating to the production of the accounts.***

#### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### **Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

### ***Policies relating to assets, liabilities and provisions and other matters.***

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

## 2 Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

**Creditors and provisions**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

**3 Net surplus before tax in the financial year**

	<b>2023</b>	<b>2022</b>
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	290	363

**4 Interest payable**

	<b>2023</b>	<b>2022</b>
	£	£
Loan interest	16,903	14,843

**Salary costs**

	<b>2023</b>	<b>2022</b>
	£	£
Gross Salaries excluding trustees and key management personnel	22,000	-
<b>Total salaries, wages and related costs</b>	<b>22,000</b>	<b>-</b>

**5 Tangible fixed assets**

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 2 January 2022	568,565	1,815	-	570,380
<b>At 1 January 2023</b>	<b>568,565</b>	<b>1,815</b>	<b>-</b>	<b>570,380</b>
<b>Depreciation</b>				
At 2 January 2022	-	363	-	363
Charge for the year	-	290	-	290
<b>At 1 January 2023</b>	<b>-</b>	<b>653</b>	<b>-</b>	<b>653</b>
<b>Net book value</b>				
<b>At 1 January 2023</b>	<b>568,565</b>	<b>1,162</b>	<b>-</b>	<b>569,727</b>
<b>At 1 January 2022</b>	<b>568,565</b>	<b>1,452</b>	<b>-</b>	<b>570,017</b>

**6 Debtors due after one year**

	<b>2023</b>	<b>2022</b>
	£	£
Rent arrears receivable	41,500	41,500
	<b>41,500</b>	<b>41,500</b>

<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
PAYE, NIC VAT and other taxes	7,677	-
<b>8 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Bank loans and overdrafts	258,300	278,070
Accruals	1,530	2,818
	<b>259,830</b>	<b>280,888</b>

**9 Revaluation reserve**

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>At 2 January 2022</b>	466,413	-	-	<b>466,413</b>	<b>401,524</b>
Arising on revaluation during the year	-	-	-	-	<b>64,889</b>
<b>At 1 January 2023</b>	<b>466,413</b>	-	-	<b>466,413</b>	<b>466,413</b>

All the revaluations in the prior year was unrestricted.

<i>Prior year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
	2022	2022	2022	2022
	£	£	£	£
<b>At start of previous year</b>	401,524	-	-	<b>401,524</b>
Arising on revaluation during the year	64,889	-	-	<b>64,889</b>
<b>At end of previous year</b>	<b>466,413</b>	-	-	<b>466,413</b>

<b>10 Income and Expenditure account summary</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>At 2 January 2022</b>	64,889	-
Surplus after tax for the year	27,373	64,889
<b>At 1 January 2023</b>	<b>92,262</b>	<b>64,889</b>

**11 Particulars of how particular funds are represented by assets and liabilities**

<b>At 1 January 2023</b>	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	569,727	-	-	-	<b>569,727</b>
Current Assets	191,566	-	-	-	<b>191,566</b>
Current Liabilities	(7,677)	-	-	-	<b>(7,677)</b>
Long Term Liabilities	(259,830)	-	-	-	<b>(259,830)</b>
	<b>493,786</b>	-	-	-	<b>493,786</b>

<b>At 2 January 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Endowment funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	570,017	-	-	-	<b>570,017</b>
Current Assets	177,284	-	-	-	<b>177,284</b>
Long Term Liabilities	(280,888)	-	-	-	<b>(280,888)</b>
	<b>466,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>466,413</b>

## 12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	<b>Funds brought forward from 2022</b>	<b>Movement in funds in 2023</b>	<b>Transfers between funds in 2023</b>	<b>Funds carried forward to 2024</b>
	<b>£</b>	<b>See Note 13 £</b>	<b>See Note 0 £</b>	<b>£</b>
<b><i>Unrestricted and designated funds:-</i></b>				
Unrestricted Revenue Funds	64,889	27,373	-	<b>92,262</b>
Unrestricted Revaluation Reserve	466,413	-	-	<b>466,413</b>
<b>Total unrestricted and designated funds</b>	<b>531,302</b>	<b>27,373</b>	<b>-</b>	<b>558,675</b>
<b>Total charity funds</b>	<b>531,302</b>	<b>27,373</b>	<b>-</b>	<b>558,675</b>

## 13 Analysis of movements in funds over the year as shown in Note 12

	<b>Income</b>	<b>Expenditure</b>	<b>Other Gains &amp; Losses</b>	<b>Movement in funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Unrestricted and designated funds:-</i></b>				
Unrestricted Revenue Funds	129,122	(101,749)	-	<b>27,373</b>
<b><i>Endowment funds:-</i></b>				
	<b>129,122</b>	<b>(101,749)</b>	<b>-</b>	<b>27,373</b>

## HANUMAN COMMUNITY CENTRE TRUST

### 14 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Donations and gifts from individuals</b> Small donations individually less than £1000	114,122	-	-	<b>114,122</b>	147,192
<b>Total donations and gifts from individuals</b>	-	-	-	-	<b>147,192</b>

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Revenue grants from government and public bodies</b> Small grants individually less than £1000	-	-	-	-	10,019
<b>Total public sector revenue grants</b>	-	-	-	-	<b>10,019</b>

### Total Donations, Grants and Legacies

<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>46,889</b>	<b>-</b>	<b>-</b>	<b>46,889</b>	<b>157,211</b>
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### 15 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Property Rental Income	15,000	-	-	<b>15,000</b>	15,000
<b>Total investment income</b>	<b>A4</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>

### 16 Expenditure on charitable activities - Direct spending

Current year	Current year	Current year	Current year	Prior Year
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**HANUMAN COMMUNITY CENTRE TRUST**

<b>Current Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gross wages and salaries - charitable activities	22,000	-	-	<b>22,000</b>	-
Grocery / Food for Congregation	8,441	-	-	<b>8,441</b>	<b>9,330</b>
Clothes/ Ornaments	1,620	-	-	<b>1,620</b>	<b>1,788</b>
Expenses relating to Religious functions	16,521	-	-	<b>16,521</b>	<b>38,881</b>
Flowers & Decorations	5,167	-	-	<b>5,167</b>	<b>5,953</b>
<b>Total direct spending</b>	<b>B2a 53,749</b>	<b>-</b>	<b>-</b>	<b>53,749</b>	<b>55,952</b>

**17 Support costs for charitable activities**

<b>Current Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Endowment Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Premises Expenses</b>					
Rent, rates, power and insurance costs	27,658	-	-	<b>27,658</b>	<b>31,931</b>
<b>Administrative overheads</b>					
Telephone, fax, stationery and other office costs	1,619	-	-	<b>1,619</b>	<b>2,083</b>
<b>Professional fees paid to advisors other than the auditor or examiner</b>					
Accountancy fees other than examination or audit fees	1,530	-	-	<b>1,530</b>	<b>2,150</b>
<b>Financial costs</b>					
Loan interest	16,903	-	-	<b>16,903</b>	<b>14,843</b>
Depreciation & Amortisation in total for	290	-	-	<b>290</b>	<b>363</b>
<b>Support costs before reallocation</b>	<b>48,000</b>	<b>-</b>	<b>-</b>	<b>48,000</b>	<b>51,370</b>
<b>Total support costs - Current Year</b>	<b>48,000</b>	<b>-</b>	<b>-</b>	<b>48,000</b>	<b>51,370</b>

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

**18 Total Charitable expenditure**

<b>Current Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Endowment Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

**HANUMAN COMMUNITY CENTRE TRUST**

Total direct spending	<b>B2a</b>	53,749	-	-	<b>53,749</b>	<b>55,952</b>
Total support costs	<b>B2d</b>	48,000	-	-	<b>48,000</b>	<b>51,370</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>101,749</b>	<b>-</b>	<b>-</b>	<b>101,749</b>	<b>107,322</b>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds
		Funds	Funds	Funds	
		2022	2022	2022	2022
		£	£	£	£
Total direct spending	<b>B2a</b>	55,952	-	-	<b>55,952</b>
Total support costs	<b>B2d</b>	51,370	-	-	<b>51,370</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>107,322</b>	<b>-</b>	<b>-</b>	<b>107,322</b>

**HANUMAN COMMUNITY CENTRE TRUST**

**Activity analysis of Income and expenditure for the for the year ended 1 January 2023**

***This analysis is classsified by activity and not by conventional nominal descriptions.***

**19 Analysis of income by activity**

	SOFA ref	2023 £	2022 -
<b>Activity</b>			
<b><i>Summary of Total Income, including the items above</i></b>			
Donations & Legacies	A1	46,889	157,211
Investment income	A4	15,000	15,000
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>129,122</b>	<b>172,211</b>
<b><i>Categories of income</i></b>			
Income from exchange transactions		129,122	172,211

**HANUMAN COMMUNITY CENTRE TRUST**

England & Wales - Charity number 1156618

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# Accounts

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Hanuman Community Centre Trust

Accounts

1 January 2022

## Hanuman Community Centre Trust

### Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing D S Ahluwalia FCCA with all information and explanations necessary for their compilation.

*M. S. Sundram.*

M. S. SUNDRAM  
6 March 2023

## **HANUMAN COMMUNITY CENTRE TRUST.**

### **Trustees Report for the year ended 1 January 2022**

The trustees present their report and accounts for the year ended 1 January 2022.

#### **Constitution, Objects and Policies.**

The charitable trust is constituted by a Trust Deed, and its objects are to promote and advance Hindu faith by spreading the teachings of that faith embodied in old Hindu writings and to generally advance spiritual awakening amongst its congregation.

#### **Developments during the year.**

**The Charity has completed another successful year at the Centre.**

**The trustees hope the centre will continue to be a source of spiritual awakening for the community in the years to come.**

#### **Statement of Trustees' responsibilities.**

The trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently
- (b) Make judgements and estimates are reasonable and prudent.
- (c) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Approval.**

This report was approved by the trustees on 6 March 2023 and signed on their behalf.

M. S Sundram (Trustee )

*M. S. Sundram.*

**Hanuman Community Centre Trust**  
**Profit and Loss Account**  
**for the year ended 1 January 2022**

	2022 £	2021 £
<b>Donations Received</b>	147,192	101,628
<b>JRS Grant</b>	10,019	21,979
<b>Rent Recieved</b>	15,000	14,000
	<u>172,211</u>	<u>137,607</u>
<b>Expenses</b>		
Grocery / Food for Congregation	9,330	8,319
Clothes/ Ornaments	1,788	1,535
Expenses relating to Religious functions	38,881	49,716
Rent, rates, power and insurance costs	31,931	29,249
Repairs and renewals of property and equipment	-	1,020
Telephone, fax, stationery and other office costs	2,083	1,777
Flowers & Decorations	5,953	6,534
Interest on bank and other loans	14,843	14,802
Accountancy, legal and other professional fees	2,150	1,850
Depreciation and loss/(profit) on sale	363	450
	<u>107,322</u>	<u>115,252</u>
<b>Profit</b>	<u>64,889</u>	<u>22,355</u>

**Hanuman Community Centre Trust**  
**Balance Sheet**  
**as at 1 January 2022**

	2022 £	2021 £
<b>Assets</b>		
Equipment, machinery and vehicles	1,452	1,815
Freehold /Leasehold Premises	568,565	568,565
Debtors	41,500	41,500
Bank/building society balances	134,865	86,136
Cash in hand	919	7,653
	<u>747,301</u>	<u>705,669</u>
<b>Liabilities</b>		
Loans and overdrawn bank account balances	278,070	291,747
Other liabilities and accruals	2,818	12,398
	<u>280,888</u>	<u>304,145</u>
	<u>466,413</u>	<u>401,524</u>
<b>Net business assets represented by</b>		
Capital account:		
Balance at start of period	401,524	379,169
Net profit	64,889	22,355
	<u>466,413</u>	<u>401,524</u>

## **Independent Examiner's Report to the Trustees of 'Hanuman Community Centre Trust'**

I report on the accounts of the charity for the year ended 1.1.2022 which are set out on pages 1 to 3.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.


### **Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met,

Name: **Davinder S Ahluwalia FCCA**



Relevant Professional qualification/professional body: **Association of Chartered Certified Accountants**

Address: **'SEATON' Norwood Green Road. Southall Middlesex. UB2 4LA**

Date: **11.04.2023**

**Hanuman Community Centre Trust**  
**Notes to the Accounts**  
**for the year ended 1 January 2022**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

**HANUMAN COMMUNITY CENTRE TRUST**

England & Wales - Charity number 1156618

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# Accounts

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## **HANUMAN COMMUNITY CENTRE TRUST.**

### **Trustees Report for the year ended 1 January 2021**

The trustees present their report and accounts for the year ended 1 January 2021.

#### **Constitution, Objects and Policies.**

The charitable trust is constituted by a Trust Deed, and its objects are to promote and advance Hindu faith by spreading the teachings of that faith embodied in old Hindu writings and to generally advance spiritual awakening amongst its congregation.

#### **Developments during the year.**

**The Charity has completed another successful year at the Centre.**

**The trustees hope the centre will continue to be a source of spiritual awakening for the community in the years to come.**

#### **Statement of Trustees' responsibilities.**

The trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently
- (b) Make judgements and estimates are reasonable and prudent.
- (c) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Approval.**

This report was approved by the trustees on 10 April 2022 and signed on their behalf.

M. S Sundram (Trustee )

Hanuman Community Centre Trust

Accounts

1 January 2021

## **Hanuman Community Centre Trust**

### **Approval statement**

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing D S Ahluwalia FCCA with all information and explanations necessary for their compilation.

10 April 2022

**Hanuman Community Centre Trust**  
**Profit and Loss Account**  
**for the year ended 1 January 2021**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Donations Received</b>	101,628	141,257
<b>JRS Grant</b>	21,979	
<b>Rent Recieved</b>	14,000	15,000
	<u>137,607</u>	<u>156,257</u>
 <b>Expenses</b>		
Grocery / Food for Congregation	8,319	13,230
Clothes/ Ornaments	1,535	1,402
Expenses relating to Religious functions	49,716	38,709
Rent, rates, power and insurance costs	29,249	27,796
Repairs and renewals of property and equipment	1,020	7,268
Telephone, fax, stationery and other office costs	1,777	1,955
Flowers & Decorations	6,534	8,108
Interest on bank and other loans	14,802	15,328
Accountancy, legal and other professional fees	1,850	2,301
Depreciation and loss/(profit) on sale	450	566
	<u>115,252</u>	<u>116,663</u>
 <b>Profit</b>	<u>22,355</u>	<u>39,594</u>

**Hanuman Community Centre Trust**  
**Balance Sheet**  
**as at 1 January 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Assets</b>		
Equipment, machinery and vehicles	1,815	2,265
Freehold /Leasehold Premises	568,565	568,565
Debtors	41,500	41,500
Bank/building society balances	86,136	17,021
Cash in hand	7,653	17,850
	<u>705,669</u>	<u>647,201</u>
<b>Liabilities</b>		
Loans and overdrawn bank account balances	291,747	259,504
Other liabilities and accruals	12,398	8,528
	<u>304,145</u>	<u>268,032</u>
	<u>401,524</u>	<u>379,169</u>
<b>Net business assets represented by</b>		
Capital account:		
Balance at start of period	379,169	339,575
Net profit	22,355	39,594
	<u>401,524</u>	<u>379,169</u>

**Hanuman Community Centre Trust**  
**Notes to the Accounts**  
**for the year ended 1 January 2021**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

## **Independent Examiner's Report to the Trustees of 'Hanuman Community Centre Trust'**

I report on the accounts of the charity for the year ended 1.1.2021 which are set out on pages 1 to 3.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

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  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met,

Name: **Davinder S Ahluwalia FCCA**

Relevant Professional qualification/professional body: **Association of Chartered Certified Accountants**

Address: **'SEATON' Norwood Green Road. Southall Middlesex. UB2 4LA**

Date: **10.04.2022**