

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

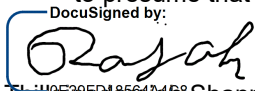
Details of The Independent Examiner

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:

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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 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 £
Income & Endowments from:						
Donations & Legacies	A1	46,889	-	-	46,889	157,211
Investments	A4	15,000	-	-	15,000	15,000
Total income	A	129,122	-	-	129,122	172,211
Expenditure on:						
Charitable activities	B2	101,749	-	-	101,749	107,322
Total expenditure	B	101,749	-	-	101,749	107,322
Net income for the year		27,373	-	-	27,373	64,889
Net income after transfers	A-B-C	27,373	-	-	27,373	64,889
Net movement in funds		27,373	-	-	27,373	64,889
Reconciliation of funds:-	E					
Total funds brought forward		466,413	-	-	466,413	401,524
Total funds carried forward		493,786	-	-	493,786	466,413

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	-	-	-	-
Total income	A	172,211	-	-	172,211

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 activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	107,322	-	-	107,322

Investment gains analysis on Notes agrees

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

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:-

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

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
	92,262	-	-	92,262	64,889
Closing revenue funds	92,262	-	-	92,262	64,889

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
At 1 January	401,524	-	-	401,524	401,524

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
Total funds	493,786	-	-	493,786	466,413

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 £
<i>Income</i>		
Income from operations	114,122	157,211
Investment income and interest		
Income from investments, other than interest receivable	15,000	15,000
Gross income in the year before exceptional items	129,122	172,211
Gross income in the year including exceptional items	129,122	172,211
<i>Expenditure</i>		
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	-	-
Total expenditure in the year	101,749	107,322
Net income before tax in the financial year	27,373	64,889
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	27,373	64,889
Retained surplus for the financial year	27,373	64,889
All activities derive from continuing operations		

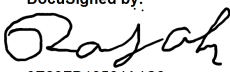
In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

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

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

	2023	2022
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	290	363
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4 Interest payable

	2023	2022
	£	£

Loan interest	16,903	14,843
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Salary costs

	2023	2022
	£	£

Gross Salaries excluding trustees and key management personnel	22,000	-
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Total salaries, wages and related costs	22,000	-
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5 Tangible fixed assets

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

6 Debtors due after one year

	2023	2022
	£	£
Rent arrears receivable	41,500	41,500
	41,500	41,500

7 Creditors: amounts falling due within one year	2023	2022
	£	£
PAYE, NIC VAT and other taxes	7,677	-

8 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans and overdrafts	258,300	278,070
Accruals	1,530	2,818
	259,830	280,888

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
	£	£	£	£	£
At 2 January 2022	466,413	-	-	466,413	401,524
Arising on revaluation during the year	-	-	-	-	64,889
At 1 January 2023	466,413	-	-	466,413	466,413

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
	£	£	£	£
At start of previous year	401,524	-	-	401,524
Arising on revaluation during the year	64,889	-	-	64,889
At end of previous year	466,413	-	-	466,413

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

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

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

At 2 January 2022

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	570,017	-	-	-	570,017
Current Assets	177,284	-	-	-	177,284
Long Term Liabilities	(280,888)	-	-	-	(280,888)
	466,413	-	-	-	466,413

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

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

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

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

HANUMAN COMMUNITY CENTRE TRUST

14 Donations, Grants and Legacies

	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
	£	£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000	114,122	-	-	114,122	147,192
Total donations and gifts from individuals	-	-	-	-	147,192

	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
	£	£	£	£	£
Revenue grants from government and public bodies					
Small grants individually less than £1000	-	-	-	-	10,019
Total public sector revenue grants	-	-	-	-	10,019

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	46,889	-	-	46,889	157,211
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15 Investment income

	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
	£	£	£	£	£
Property Rental Income	15,000	-	-	15,000	15,000
Total investment income	A4	15,000	-	15,000	15,000

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

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

17 Support costs for charitable activities

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

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

Current Year	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
	£	£	£	£	£

HANUMAN COMMUNITY CENTRE TRUST

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

All the expenditure in the prior year was unrestricted.

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

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