

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

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:

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

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

	2024 £	2023 £
Surplus for the year :-		
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)	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	3,361	27,010
Net Movement in funds before taxation	3,361	27,010
Funds generated in the year as shown on Statement of Financial Activities	3,361	27,010

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:-

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

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
	30,371	-	-	30,371	27,010
Closing revenue funds	30,371	-	-	30,371	27,010

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
At 1 January	466,776	-	-	466,776	466,776

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
Total funds	497,147	-	-	497,147	493,786

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**

	2024 £	2023 £
<i>Income</i>		
Income from operations	159,314	114,122
Investment income and interest		
Income from investments, other than interest receivable	18,450	15,000
Gross income in the year before exceptional items	177,764	129,122
Gross income in the year including exceptional items	177,764	129,122
<i>Expenditure</i>		
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	-
Total expenditure in the year	174,403	102,112
Net income before tax in the financial year	3,361	27,010
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	3,361	27,010
Retained surplus for the financial year	3,361	27,010

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

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

3 Interest payable

	2024	2023
	£	£
Loan interest	17,396	16,903

5 Staff costs and emoluments

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

10 Tangible fixed assets

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

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
	(568,565)	(1,815)	-	(570,380)

13 Debtors

2024	2023
£	£

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

14 Debtors due after one year

	2024 £	2023 £
Rent arrears receivable	20,750	41,500
	20,750	41,500

15 Creditors: amounts falling due within one year

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

16 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans and overdrafts	219,362	259,830

24 Revaluation reserve

<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 £
At 2 January 2023	466,776	-	-	466,776	466,776
At 1 January 2024	466,776	-	-	466,776	466,776

All the revaluations in the prior year was unrestricted.

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

25 Income and Expenditure account summary

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

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	-	-	-	559,006
Current Assets	162,896	-	-	-	162,896
Current Liabilities	(5,393)	-	-	-	(5,393)
Long Term Liabilities	(219,362)	-	-	-	(219,362)
	497,147	-	-	-	497,147

At 2 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

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 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	27,010	3,361	-	30,371
Unrestricted Revaluation Reserve	466,776	-	-	466,776
Total unrestricted and designated funds	493,786	3,361	-	497,147
Total charity funds	493,786	3,361	-	497,147

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

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

HANUMAN COMMUNITY CENTRE TRUST

33 Donations, Grants and Legacies

		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
		£	£	£	£	£
Donations and gifts from individuals						
Small donations individually less than £1000		114,122	-	-	114,122	147,192
Total Donations, Grants and Legacies						
Total Donations, Grants and Legacies	A1	74,842	-	-	74,842	67,233

34 Income from charitable activities - Trading Activities

<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
		£	£	£	£	£
Primary purpose and ancillary trading						
Charitable Activities		84,472	-	-	84,472	46,889
Total Primary purpose and ancillary trading		84,472	-	-	84,472	46,889

35 Total Income from charitable activities

<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
		£	£	£	£	£
Total income from charitable trading		84,472	-	-	84,472	46,889
Total from charitable activities	A2	84,472	-	-	84,472	46,889

36 Investment income

		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
		£	£	£	£	£
Property Rental Income		18,450	-	-	18,450	15,000
Total investment income	A4	18,450	-	-	18,450	15,000

37 Expenditure on charitable activities - Direct spending

HANUMAN COMMUNITY CENTRE TRUST

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	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
Total direct spending	B2a 52,879	-	-	52,879	53,749

38 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2024	2023
	£	£	£	£	£
<i>Premises Expenses</i>					
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
<i>Administrative overheads</i>					
Telephone, fax, stationery and other office costs	2,792	-	-	2,792	1,619
<i>Professional fees paid to advisors other than the auditor or examiner</i>					
Accountancy fees other than examination or audit fees	1,880	-	-	1,880	1,530
Legal fees	5,251	-	-	5,251	-
<i>Financial costs</i>					
Loan interest	17,396	-	-	17,396	16,903
Depreciation & Amortisation in total for	10,721	-	-	10,721	653
Support costs before reallocation	100,774	-	-	100,774	48,363
Total support costs - Current Year	100,774	-	-	100,774	48,363

39 Total Charitable expenditure

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

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

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

Rent arrears written off		20,750	-	-	20,750	-
Total losses	B3	20,750	-	-	20,750	-

41 Total of other expenditure

<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
		£	£	£	£	£
Total other expenses and costs		20,750	-	-	20,750	-
Total other expenditure	B3	20,750	-	-	20,750	-

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