

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:

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 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:

Janardhan Mahalingam

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

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

	2025 £	2024 £
Surplus for the year :-		
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)
<i>Income from operations before tax in the Statement of Financial Activites</i>	124,118	3,361
Net Movement in funds before taxation	124,118	3,361
Funds generated in the year as shown on Statement of Financial Activities	124,118	3,361

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:-

	2025	2024
	£	£
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
Net resources available to fund charitable activities	90,968	24,111

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
	154,489	-	-	154,489	30,371
Closing revenue funds	154,489	-	-	154,489	30,371

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

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
Total funds	621,265	-	-	621,265	497,147

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**

	2025	2024
	£	£
<i>Income</i>		
Income from operations	250,049	159,314
Investment income and interest		
Income from investments, other than interest receivable	19,800	18,450
Gross income in the year before exceptional items	269,849	177,764
Gross income in the year including exceptional items	269,849	177,764
<i>Expenditure</i>		
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
Total expenditure in the year	145,731	174,403
Net income before tax in the financial year	124,118	3,361
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	124,118	3,361
Retained surplus for the financial year	124,118	3,361

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

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:

Mr Thillainadarajah Shanmuganathan

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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 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

	2025 £	2024 £
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

	2025 £	2024 £
Loan interest	21,252	17,396

5 Staff costs and emoluments

Salary costs

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

9 Heritage assets included in the accounts

	At cost 2025 £	At valuation 2025 £	Total of valuation and cost 2025 £	Total of valuation and cost 2024 £
Cost				
Additions	25,800	-	25,800	-
At 1 January 2025	25,800	-	25,800	-
Depreciation				

At 1 January 2025

-	-	-	-
25,800	-	25,800	-

Net book value

11 Tangible fixed assets*Current Year*

Land and Buildings	Plant & Machinery	Motor Vehicles	Total
£	£	£	£

Cost

At 2 January 2024

568,565 1,815 - 570,380

Additions

- 7,350 - 7,350

At 1 January 2025**568,565 9,165 - 577,730****Depreciation**

At 2 January 2024

10,489 885 - 11,374

Charge for the year

10,489 1,470 - 11,959

At 1 January 2025**20,978 2,355 - 23,333****Net book value****At 1 January 2025****547,587 6,810 - 554,397****At 1 January 2024****558,076 930 - 559,006****14 Stocks & Work in Progress****2025 2024****£ £**

Stocks before write downs

7,450 -

7,450 -**15 Debtors****2025 2024****£ £**

Other debtors

5,024 45,130

Gift Aid receivable

5,024**16 Debtors due after one year****2025 2024****£ £****Rent arrears receivable**

20,750 20,750

20,750 20,750**17 Creditors: amounts falling due within one year****2025 2024****£ £**

PAYE, NIC VAT and other taxes

3,513 3,513

Other creditors

2,600 1,880

6,113 5,393

18 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans and overdrafts	203,065	219,362

26 Revaluation reserve

<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 £
At 2 January 2024	466,776	-	-	466,776	466,776
At 1 January 2025	<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 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Endowment Funds 2024 £	Prior Year Total Funds 2024 £
At start of previous year	466,776	-	-	466,776
At end of previous year	<u>466,776</u>	<u>-</u>	<u>-</u>	<u>466,776</u>

27 Income and Expenditure account summary

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

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

At 1 January 2025	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Heritage Assets	25,800	-	-	-	25,800
Tangible Fixed Assets	554,397	-	-	-	554,397
Current Assets	250,245	-	-	-	250,245
Current Liabilities	(6,113)	-	-	-	(6,113)
Long Term Liabilities	(203,064)	-	-	-	(203,064)
	<u>621,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>621,265</u>
At 2 January 2024	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
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)
	<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 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	30,371	124,118	-	154,489
Unrestricted Revaluation Reserve	466,776	-	-	466,776
Total unrestricted and designated funds	497,147	124,118	-	621,265
Total charity funds	497,147	124,118	-	621,265

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
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	269,849	(145,731)	-	124,118
Endowment funds:-				
	269,849	(145,731)	-	124,118

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 £
Donations and gifts from individuals						
Small donations individually less than £1000		114,122	-	-	114,122	147,192
Total donations and gifts from individuals		-	-	-	-	-
		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 Donations, Grants and Legacies						
Total Donations, Grants and Legacies	A1	97,211	-	-	97,211	74,842

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 £
Primary purpose and ancillary trading						
Charitable Activities		152,838	-	-	152,838	84,472
Total Primary purpose and ancillary trading		152,838	-	-	152,838	84,472

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	-	-	152,838	84,472
Total from charitable activities	A2	152,838	-	-	152,838	84,472

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
Total investment income	A4	19,800	-	-	19,800	18,450

39 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
Current Year		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
Total direct spending	B2a	47,749	-	-	47,749	52,879

40 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
Current Year		2025	2025	2025	2025	2024
		£	£	£	£	£
Premises Expenses						
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
Administrative overheads						
Telephone, fax, stationery and other office costs		2,792	-	-	2,792	2,792
Professional fees paid to advisors other than the auditor or examiner						
Accountancy fees other than examination or audit fees		2,800	-	-	2,800	1,880
Legal fees		7,877	-	-	7,877	5,251
Financial costs						
Loan interest		21,252	-	-	21,252	17,396
Depreciation & Amortisation in total for		11,959	-	-	11,959	10,721

HANUMAN COMMUNITY CENTRE TRUST

Support costs before reallocation	97,982	-	-	97,982	100,774
Total support costs - Current Year	97,982	-	-	97,982	100,774

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		
Current Year		2025	2025	2025	2025	2024
		£	£	£	£	£
Total direct spending	B2a	47,749	-	-	47,749	52,879
Total support costs	B2d	97,982	-	-	97,982	100,774
Total charitable expenditure	B2	145,731	-	-	145,731	153,653

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		
Prior Year		2024	2024	2024	2024	
		£	£	£	£	
Total direct spending	B2a	52,879	-	-	52,879	
Total support costs	B2d	100,774	-	-	100,774	
Total charitable expenditure	B2	153,653	-	-	153,653	

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

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

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		
Current Year		2025	2025	2025	2025	2024
		£	£	£	£	£
Total other expenses and costs		-	-	-	-	20,750
Total other expenditure	B3	-	-	-	-	20,750

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 Funds	Restricted Funds	Endowment Funds	Total Funds
	2024 £	2024 £	2024 £	2024 £
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 2025*****This analysis is classsified by activity and not by conventional nominal descriptions.*****44 Analysis of income by activity**

	SOFA ref	2025 £	2024 -
Activity			
Income from charitable activities			
Summary of Total Income, including the items above			
Charitable activities	A2	152,838	84,472
Donations & Legacies	A1	97,211	74,842
Investment income	A4	19,800	18,450
Total income as shown in the SOFA	A	269,849	177,764
Categories of income			
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
	£	£	£	£	£
Other charitable activities					
Losses on disposals of fixed assets	-	-	-	-	20,750
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Other charitable activities	-	-	-	-	20,750
Total charitable expenditure	-	-	-	145,732	153,653