

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
SHREE HANUMAN TEMPLE**

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

**SHREE HANUMAN TEMPLE**  
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**FOR THE YEAR ENDED 31 MARCH 2024**

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**SHREE HANUMAN TEMPLE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The advancement of the Hindu religion in accordance with the Principles and Teaching of lord Swaminarayan and Doctrine by Laxmi Narayan Dev Temple, Vadtal.

**ACHIEVEMENT AND PERFORMANCE**

From April 2023, we have employed two part time staff to help manage the day-to-day affairs of the temple as visitor numbers throughout each of the year have been increasing.

All festivals & events held at the temple were well attended during the year culminating in our first 'Holi Festival' in March of 2024 which was celebrated on the Rushey Fields Recreation Ground just behind the temple buildings.

Our online following has seen steady growth in the year across all our social media channels.

We continue to strive to improve & modernise our facilities to enhance the visitor experience.

**FINANCIAL REVIEW**

Healthy revenues continued even through the difficult economic climate with increased costs for gas & electricity. We have reduced our liabilities considerably from when the temple opened & we hope to continue to improve our overall position going into the future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1168521

**Principal address**

299 Melton Road  
Leicester  
LE4 7AN

**Trustees**

Rajesh Patel - Chairman  
Kalpeshkumar Patel  
Rakeshprasad M Pande  
Suresh Patel  
Nautamprakashdas G V Charandas  
Hasmukh Vadher  
Rajeshkumar Patel  
Sant V Swami  
Devprakashdasji S G N C Swami  
Suryaprakashdas Sadhu

**Independent Examiner**

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

Rajesh Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SHREE HANUMAN TEMPLE**

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**Independent examiner's report to the trustees of Shree Hanuman Temple**

I report to the charity trustees on my examination of the accounts of Shree Hanuman Temple (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J Dennis

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

30 January 2025

**SHREE HANUMAN TEMPLE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	219,612	-	219,612	198,843
Other trading activities	3	497	-	497	376
<b>Total</b>		<u>220,109</u>	<u>-</u>	<u>220,109</u>	<u>199,219</u>
<b>EXPENDITURE ON</b>					
Raising funds		139,353	-	139,353	116,182
<b>Charitable activities</b>	4				
GENERAL		<u>33,495</u>	<u>-</u>	<u>33,495</u>	<u>82,650</u>
<b>Total</b>		<u>172,848</u>	<u>-</u>	<u>172,848</u>	<u>198,832</u>
<b>NET INCOME</b>		47,261	-	47,261	387
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		591,124	-	591,124	590,737
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>638,385</u></u>	<u><u>-</u></u>	<u><u>638,385</u></u>	<u><u>591,124</u></u>

The notes form part of these financial statements

# SHREE HANUMAN TEMPLE

## BALANCE SHEET 31 MARCH 2024

		2024 £	2023 £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	591,947	604,001
<b>CURRENT ASSETS</b>			
Debtors	8	2,487	9,662
Cash at bank		79,798	110,557
		<u>82,285</u>	<u>120,219</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(35,847)	(133,096)
<b>NET CURRENT ASSETS</b>		<u>46,438</u>	<u>(12,877)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>638,385</u>	<u>591,124</u>
<b>NET ASSETS</b>		<u>638,385</u>	<u>591,124</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>638,385</u>	<u>591,124</u>
<b>TOTAL FUNDS</b>		<u>638,385</u>	<u>591,124</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

Rajesh Patel - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Tangible fixed assets**

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

Freehold property	- Straight line over 50 years and nil
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SHREE HANUMAN TEMPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS AND LEGACIES**

	2024 £	2023 £
Donations	203,527	175,929
Gift aid	16,085	22,914
	<u>219,612</u>	<u>198,843</u>

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**3. OTHER TRADING ACTIVITIES**

	2024 £	2023 £
Other income	497	376
	<u>497</u>	<u>376</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
GENERAL	15,662	17,833	33,495
	<u>15,662</u>	<u>17,833</u>	<u>33,495</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	198,843	-	198,843
Other trading activities	376	-	376
<b>Total</b>	<u>199,219</u>	<u>-</u>	<u>199,219</u>
<b>EXPENDITURE ON</b>			
Raising funds	116,182	-	116,182
<b>Charitable activities</b>			
GENERAL	82,650	-	82,650
<b>Total</b>	<u>198,832</u>	<u>-</u>	<u>198,832</u>
<b>NET INCOME</b>	387	-	387
Transfers between funds	12,500	(12,500)	-
<b>Net movement in funds</b>	<u>12,887</u>	<u>(12,500)</u>	<u>387</u>



## SHREE HANUMAN TEMPLE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	578,237	12,500	590,737
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>591,124</u>	<u>-</u>	<u>591,124</u>

## 7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023	601,761	15,413	1,198	618,372
Additions	-	3,608	-	3,608
At 31 March 2024	<u>601,761</u>	<u>19,021</u>	<u>1,198</u>	<u>621,980</u>
<b>DEPRECIATION</b>				
At 1 April 2023	12,035	2,336	-	14,371
Charge for year	12,035	3,232	395	15,662
At 31 March 2024	<u>24,070</u>	<u>5,568</u>	<u>395</u>	<u>30,033</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>577,691</u>	<u>13,453</u>	<u>803</u>	<u>591,947</u>
At 31 March 2023	<u>589,726</u>	<u>13,077</u>	<u>1,198</u>	<u>604,001</u>

## 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>2,487</u>	<u>9,662</u>

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,243	1,840
Taxation and social security	223	-
Other creditors	34,381	131,256
	<u>35,847</u>	<u>133,096</u>

SHREE HANUMAN TEMPLE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	591,947	-	591,947	604,001
Current assets	82,285	-	82,285	120,219
Current liabilities	(35,847)	-	(35,847)	(133,096)
	<u>638,385</u>	<u>-</u>	<u>638,385</u>	<u>591,124</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	591,124	47,261	638,385
<b>TOTAL FUNDS</b>	<u>591,124</u>	<u>47,261</u>	<u>638,385</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	220,109	(172,848)	47,261
<b>TOTAL FUNDS</b>	<u>220,109</u>	<u>(172,848)</u>	<u>47,261</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	578,237	387	12,500	591,124
<b>Restricted funds</b>				
RESTRICTED	12,500	-	(12,500)	-
<b>TOTAL FUNDS</b>	<u>590,737</u>	<u>387</u>	<u>-</u>	<u>591,124</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	199,219	(198,832)	387
<b>TOTAL FUNDS</b>	<u>199,219</u>	<u>(198,832)</u>	<u>387</u>

**SHREE HANUMAN TEMPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	578,237	47,648	12,500	638,385
<b>Restricted funds</b>				
RESTRICTED	12,500	-	(12,500)	-
<b>TOTAL FUNDS</b>	<u>590,737</u>	<u>47,648</u>	<u>-</u>	<u>638,385</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	419,328	(371,680)	47,648
<b>TOTAL FUNDS</b>	<u>419,328</u>	<u>(371,680)</u>	<u>47,648</u>

**12. RELATED PARTY DISCLOSURES**

There are Trustees who are also shareholders of Alpha Electrics Ltd. Alpha Electrics Ltd donated £nil (2023: £nil) to the charity during the year.

Total donations and loans received from Trustees amounted, in aggregate, to £nil (2023: £nil).

**SHREE HANUMAN TEMPLE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	203,527	175,929
Gift aid	16,085	22,914
	<hr/>	<hr/>
	219,612	198,843
<b>Other trading activities</b>		
Other income	497	376
	<hr/>	<hr/>
<b>Total incoming resources</b>	220,109	199,219
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	3,426	2,834
Rates and water	-	5,784
Insurance	1,933	1,540
Light and heat	13,408	5,738
Telephone	1,317	1,679
Postage and stationery	7,005	11,877
Sundries	1,024	4,948
Repairs & maintenance	23,454	15,773
Donations paid	11,546	15,662
Charitable expenditure	7,358	4,622
Catering	5,231	6,856
Packaging	3,644	2,945
Travel & subsistence	11,687	25,645
Car parking	3,900	1,500
Cleaning	738	-
Security services	1,674	972
Hire of furniture	3,123	7,807
Musical instruments	375	-
IT software	1,558	-
Training	252	-
Loss on exchange currency	3,598	-
	<hr/>	<hr/>
	106,251	116,182
<b>Other trading activities</b>		
Wages	32,500	-
Pensions	602	-
	<hr/>	<hr/>
	33,102	-
<b>Charitable activities</b>		
Freehold property	12,035	12,035
Fixtures and fittings	3,232	1,514
Computer equipment	395	-
	<hr/>	<hr/>
	15,662	13,549
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**SHREE HANUMAN TEMPLE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	335	413
<b>Governance costs</b>		
Accountancy fees	3,430	2,850
Planning consultants	641	6,051
Consultancy fees	13,127	55,387
Bookkeeping fees	300	4,400
	<u>17,498</u>	<u>68,688</u>
Total resources expended	<u>172,848</u>	<u>198,832</u>
<b>Net income</b>	<u><u>47,261</u></u>	<u><u>387</u></u>

This page does not form part of the statutory financial statements