

HINDU CULTURAL ASSOCIATION DUDLEY (MATA DA MANDIR)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES The accounts have been prepared under the historical cost convention and in accordance with the SORP 2005 on "Accounting and reporting by Charities" and the following are the accounting policies which have been applied in dealing with material items:-

(a) Donations and Charitable Grant income

Donated income without conditions attached, including that gifted under gift aid, is taken into account when received by the Charity. Charitable grants which have conditions which have not been fulfilled (as distinct from restrictions on the purpose for which they can be used) are treated as liabilities and only recognised as income when the conditions are achieved. Grants which have service level agreements attached are recognised as income as the relevant services are performed.

Income received in circumstances where a claim for repayment of tax has been or will be made to the HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax not yet reclaimed from HM Revenue & Customs is shown within the Charity's debtors.

(b) Donations and charitable grants expenditure

Donations and charitable grants payable are recognised as expenditure at the earlier of when they are paid and when they are committed to the recipient in a manner which is intended to be acted upon.

(c) Restricted and unrestricted funds

Restricted funds are those received for use on specified purposes. Expenditure which meets those criteria is allocated to that fund. Unrestricted funds are those received or generated that can be used for the general purposes of the charity.

(d) Income and other expenditure

Interest income is taken into account when receivable and expenditure when incurred by the Charity, regardless of when payment is made.

(e) Depreciation

Depreciation is calculated to write off the cost, less estimated residual values of tangible fixed assets over their estimated useful lives to the Charity. The annual depreciation rates and methods are as follows:-

Fixtures & fittings	-	5 years
Equipment	-	5 years

**HINDU CULTURAL ASSOCIATION DUDLEY (MATA DA MANDIR)**

**Registered Charity  
1180397**

**FOR THE YEAR ENDED 31 MARCH 2022**

HINDU CULTURAL ASSOCIATION DUDLEY (MATA DA MANDIR)

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STATUS	A Charitable Trust - 1180397	
TRUSTEES	President Vice President Secretary Trustee (Buildings) Trustee (Buildings) Trustee (Finance) Trustee (Kitchen)	A Aggarwal K Gupta Yogita Aggarwal C.S. Ahluwalia T.N. Kapoor B.M. Agarwal Krishna Gupta
REGISTERED ADDRESS	57 – 59 King Street Dudley West Midlands DY2 8PY	
INDEPENDENT EXAMINER	Deepk Agarwal (FCCA) 54 St James Road Dudley West Midlands DY1 3JB	

HINDU CULTURAL ASSOCIATION DUDLEY (MATA DA MANDIR)  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 3 to 4.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D AGARWAL (FCCA)

54 St James Road  
Dudley  
West Midlands  
DY1 3JB

HINDU CULTURAL ASSOCIATION DUDLEY  
(MATA DA MANDIR)

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted funds Mandir £	Total 2022 £	2021 £
<u>INCOMING RESOURCES</u>			
Donations - Mandir	76,081	76,081	22,097
Other Income	15,578	15,578	-
Tax reclaimed on covenants	-	-	689
Grants	<u>3,251</u>	<u>3,251</u>	<u>35,000</u>
Total Incoming Resources	94,910	94,910	57,786
<u>RESOURCES EXPENDED</u>			
Wages and salary	5,093	5,093	2,697
Property costs	8,174	8,174	4,479
Repair and renewals	11,076	11,076	6,884
Donations	10,580	10,580	-
Playground and festival expenses	2,857	2,857	57
Legal & advisory fees	4,271	4,271	3,189
Telephone and stationery	386	386	1,622
Bank charges	98	98	-
Depreciation	<u>4,811</u>	<u>4,811</u>	<u>959</u>
Total Resources Used	<u>47,346</u>	<u>47,346</u>	<u>19,887</u>
Net Incoming/Outgoing Resources	<u><u>47,564</u></u>	<u><u>47,564</u></u>	<u><u>37,899</u></u>

There has been no recognised gains or losses, other than the results for the financial year end and all profits or losses have been accounted for on an historical cost basis.

**HINDU CULTURAL ASSOCIATION DUDLEY  
(MATA DA MANDIR)**

**BALANCE SHEET AS AT 31 MARCH 2022**

	2022		2021	
	£	£	£	£
<b><u>FIXED ASSETS</u></b>				
Freehold building	329,951		329,951	
Fixture and fittings	18,609		3,041	
Equipment	636		795	
		349,196		333,787
<b><u>CURRENT ASSETS</u></b>				
Cash at bank		69,908		37,863
		419,104		371,650
<b><u>LESS LIABILITIES</u></b>				
Creditors		-		(110)
		419,104		371,540
<b><u>REPRESENTED BY</u></b>				
<b><u>ACCUMULATED FUND</u></b>				
Balance brought forward		371,540		333,641
Excess of income over expenditure		47,564		37,899
		419,104		371,540

Approved by the Board of Trustees on :-

and signed on its behalf by :- (Trustee)

(Trustee)

*Chander Shekhar Ahluwalia* (CHANDER SHEKHAR AHLUWALIA)

*Brij Mohan Agarwal* (BRIJ MOHAN AGARWAL)

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D AGARWAL (FCCA)

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