



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **01.04.2022** Period start date To **31.03.2023** Period end date

Charity name: **Bedford Hindu Temple and Community Trust**

Charity registration number: **1185539**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The objects of the Bedford Hindu Temple and Community Trust are:</p> <p>To advance the Hindu religion, by the provision of a place of worship for the Hindu Community – Shiva Temple.</p> <p>Activities will include:</p> <ul style="list-style-type: none"><li>• raising awareness and understanding of religious beliefs and practices</li><li>• carrying out religious devotional acts</li><li>• carrying out missionary and outreach work</li><li>• the provision of places for the community to use for cultural activities</li><li>• the provision of places for the community to use for health and wellbeing activities.</li></ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Our charity has accomplished its primary goal of establishing the only Hindu temple in Bedford. For the benefit of the community, we are now regularly performing most of the poojas in the Hindu calendar and encouraged the members of Hindu community in and around Bedford to participate in the Hindu events. With the community hall getting ready shortly, it will be ready for use of for additional community related activities such as health and education, yoga, meditation etc.</p> <p>We have set up a community connect group to handle outreach and missionary activities such as food donation and charity events ( which were kept on hold pending completion of phase 1).</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The Trustees have 'had regard' and perused the guidance issued by the Charity Commission on public benefit in all decisions that was made by the charity.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	No grants were made during the period .
Policy on social investment including program related investment	Para 1.38	As per the aims and objectives of the charity all investment and facilities thus far have been focussed on the social benefits to the community not only in Bedford but also surrounding areas.
Contribution made by volunteers	Para 1.38	Volunteers in our community have been the main strength to our charity. Whatever funds have been raised have been solely from the contributions from our community members. Volunteers have been very active in organising events, assisting in temple events and form the core of our organisation.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Our charity has fulfilled its primary goal of setting up and running the only Hindu Shiva temple in Bedford for the benefit of the community not only in Bedford but also to the community at large. Community members are immensely benefitted from the various religious and social events increasing awareness and understanding of religious beliefs and practices and increased social interaction leading to general wellbeing.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives	Para 1.41	

set		
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>BHT raised money through charitable donation (monthly donation, one off donation and Hundi donation) and by fund raising events ( religious activities and cultural events)</p> <p>Charitable Donations:</p> <p>Regular donors - <b>£41,274</b></p> <p>Donation Lumpsum - <b>£7,848</b></p> <p>Small contactless donations - <b>£2,399</b></p> <p>Offerings-Donation Box <b>£9,085</b></p> <p>Donations-Fund raising events - <b>£1,992</b></p> <p><u>Total Charitable Donations</u> - <b>£62,598</b></p> <p>Interest Income - <b>£432</b></p> <p>Gift Aid Reimbursement- <b>£15,264</b></p> <p>Total funds raised - <b>£78,294</b></p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Surplus funds of £ 33,550 generated during the year have been added to reserves and retained which the trustees hope will be a fall back option in case of unforeseen expenses or reduction in income for the charity.
Amount of reserves held	Para 1.22	Book reserves £110,712 up to 31.03.23
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Trustees do not foresee any uncertainties.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our charity's main source of funding is donations from our community. Some funds are also raised through community events
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	

Other(Report of serious incidents)		There are no serious incidents that we have not reported to you.

## Structure, Governance and Management

Description of charity's trusts:		Bedford Hindu Temple and Community Trust
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The Charity is constituted as a CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointment of charity trustees (1) Apart from the first charity trustees, every trustee must be appointed for a term of one year by a resolution passed at a properly convened meeting of the charity trustees. (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Bedford Hindu Temple and Community Trust
Other name the charity uses	
Registered charity number	1185539
Charity's principal address	5, Peel Street, Bedford MK40 2HX U.K.



### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Harve Swamynathan	Chairperson		Bedford Hindu Temple and Community Trust
2	Dr. Venkataramana Murty Vusirikala	Vice Chairperson		Bedford Hindu Temple and Community Trust
3	Gunapalan Valaiyapathi	Treasurer		Bedford Hindu Temple and Community Trust
4	Banumathy Murali			Bedford Hindu Temple and Community Trust
5	Dr. Kannan Neelagiri			Bedford Hindu Temple and Community Trust
6	Dr. Raj Kathane			Bedford Hindu Temple and Community Trust
7				
8				
9				
10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

#### Reason for non-disclosure of key personnel details

N/A
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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

Harve Swamynathan

Harve Swamynathan	
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Position (eg Secretary,  
Chair, etc)

Chairperson

Chairperson	
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Date

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**Bedford Hindu Temple and Community Trust**  
**Financial Statements**  
**31 March 2023**

***Excel Accountants***

Excel House  
3 Duke Street  
Bedford. MK40 3HR  
01234 860590

# **Bedford Hindu Temple and Community Trust**

## **Financial Statements**

**Year ended 31 March 2023**

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# Bedford Hindu Temple and Community Trust

## Trustees' Annual Report

Year ended 31 March 2023

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The trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

<b>Registered charity name</b>	Bedford Hindu Temple and Community Trust
<b>Charity registration number</b>	1185539
<b>Principal office</b>	5 Peel Street Bedford Bedfordshire MK40 2HX

### The trustees

Mr H Swamynathan  
Dr R Kathane  
Dr K Neelagiri  
Mr B Murali  
Mr G Valaiyapathi  
Dr V Vusirikala

<b>Accountants</b>	Excel Accountants Beds Ltd
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### Structure, governance and management

#### Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed for a term of one year by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO

# Bedford Hindu Temple and Community Trust

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2023**

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### **Objectives and activities**

The objects of the Bedford Hindu Temple and Community Trust are:

To advance the Hindu religion, by the provision of a place of worship for the Hindu Community - Shiva Temple. Activities will include:

- o raising awareness and understanding of religious beliefs and practices
- o carrying out religious devotional acts
- o carrying out missionary and outreach work
- o the provision of places for the community to use for cultural activities
- o the provision of places for the community to use for health and wellbeing activities

### **Achievements and performance**

Our charity has accomplished its primary goal of establishing the only Hindu temple in Bedford. For the benefit of the community, we are now regularly performing most of the poojas in the Hindu calendar and encouraged the members of Hindu community in and around Bedford to participate in the Hindu events. With the community hall getting ready shortly, it will be ready for use of for additional community related activities such as health and education, yoga, meditation etc. We have set up a community connect group to handle outreach and missionary activities such as food donation and charity events ( which were kept on hold pending completion of phase 1).

### **Financial review**

BHT raised money through charitable donations and by fund raising events (religious activities, key workers meal donation, Heritage tours and by Karaoke night).

BHT is holding the surplus generated as reserve to invest in a permanent place for BHT that could not be met from future income and also to manage unforeseen financial difficulties to beneficiaries, funders and the public. In future BHT aim to focus on women's health, involve in looking after the community mental health, arts and craft for children, Yoga for all age groups.

At this moment BHT do not have any uncertainty of any concern, as BHT have feasible Statement of Recommended Practice (SORP); and also have some reserve to face unforeseen financial crisis. Trustees' support each other in given target also involve in review and re-review until it gets accomplished. BHT trustees have follow the key in their process are early preparation, engagement honesty and communication.

BHT raised money through charitable donation (monthly donation, one off donation and Hundi donation) and by fund raising events (religious activities, Key workers meal donation)

### **Trustees' responsibilities statement**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# Bedford Hindu Temple and Community Trust

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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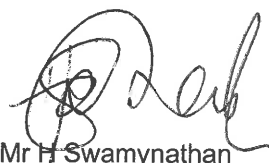
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 21 July 2023 and signed on behalf of the board of trustees by:



Mr H Swamynathan  
Trustee

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Bedford Hindu Temple and Community Trust**

## **ON ACCOUNTS FOR THE YEAR ENDED 31 March 2023**

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to

- . examine the accounts (under section 43 of the Act),
- . to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act), and
- . to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with 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 the 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 accounts.

### **INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that :

- . proper accounting records are kept (in accordance with section 41 of the Act); and
- . accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EXCEL ACCOUNTANTS (BEDS) LTD

Excel House


3 Duke Street

Bedford

Beds

MK40 3HR

Date.....28/7/23.....



V. K. CAMIAH FCCA

# Bedford Hindu Temple and Community Trust

## Statement of Financial Activities

Year ended 31 March 2023

		2023	
	Note	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	75,870	75,870
Other trading activities	5	1,992	1,992
Investment income	6	432	432
<b>Total income</b>		<u>78,294</u>	<u>78,294</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	44,771	44,771
<b>Total expenditure</b>		<u>44,771</u>	<u>44,771</u>
<b>Net income and net movement in funds</b>		<u>33,523</u>	<u>33,523</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		77,262	77,262
<b>Total funds carried forward</b>		<u>110,785</u>	<u>110,785</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

# Bedford Hindu Temple and Community Trust

## Statement of Financial Position

31 March 2023

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	Note	2023 £
<b>Fixed assets</b>		
Tangible fixed assets	10	17,167
<b>Current assets</b>		
Cash at bank and in hand		93,927
<b>Creditors: amounts falling due within one year</b>	11	309
<b>Net current assets</b>		<u>93,618</u>
<b>Total assets less current liabilities</b>		<u>110,785</u>
<b>Funds of the charity</b>		
Unrestricted funds		110,785
<b>Total charity funds</b>	12	<u>110,785</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 July 2023, and are signed on behalf of the board by:

Mr H Swamynathan  
Trustee

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The notes on pages 11 to 15 form part of these financial statements.

# Bedford Hindu Temple and Community Trust

## Statement of Cash Flows

Year ended 31 March 2023

	2023 £
<b>Cash flows from operating activities</b>	
Net income	33,523
<i>Adjustments for:</i>	
Other interest receivable and similar income	(432)
<i>Changes in:</i>	
Trade and other creditors	309
Cash generated from operations	33,400
Interest received	432
Net cash from operating activities	<u>33,832</u>
<b>Cash flows from investing activities</b>	
Purchase of tangible assets	(4,444)
Net cash used in investing activities	<u>(4,444)</u>
<b>Net increase in cash and cash equivalents</b>	29,388
<b>Cash and cash equivalents at beginning of year</b>	—
<b>Cash and cash equivalents at end of year</b>	<u>29,388</u>

The notes on pages 11 to 15 form part of these financial statements.

# Bedford Hindu Temple and Community Trust

## Notes to the Financial Statements

Year ended 31 March 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Russet Close, Bedford, Bedfordshire, MK41 7GB.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bedford Hindu Temple and Community Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Bedford Hindu Temple and Community Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# Bedford Hindu Temple and Community Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>		
Donations type 1	75,870	75,870

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	1,992	1,992

### 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable type 1	432	432

### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	44,771	44,771

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2023  
£



# Bedford Hindu Temple and Community Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 8. Staff costs *(continued)*

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 9. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees

#### 10. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2022	12,723
Additions	4,444
<b>At 31 March 2023</b>	<u>17,167</u>
<b>Depreciation</b>	
At 1 April 2022 and 31 March 2023	<u>—</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>17,167</u>

#### 11. Creditors: amounts falling due within one year

	2023 £
Trade creditors	<u>309</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	—	78,294	(44,771)	33,523
Unrestricted fund 11 - desc in a/cs	77,262	—	—	77,262
	<u>77,262</u>	<u>78,294</u>	<u>(44,771)</u>	<u>110,785</u>

#### 13. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	—	93,927	<u>93,927</u>

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Bedford Hindu Temple and Community Trust**

## **ON ACCOUNTS FOR THE YEAR ENDED 31 March 2023**

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to

- . examine the accounts (under section 43 of the Act),
- . to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act), and
- . to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with 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 the 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 accounts.

### **INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that :
  - . proper accounting records are kept (in accordance with section 41 of the Act); and
  - . accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

EXCEL ACCOUNTANTS (BEDS) LTD

Excel House

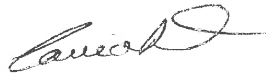
3 Duke Street

Bedford

Beds

MK40 3HR

Date.....28/7/23.....



V. L. CAMIAH FCCA