

**CHARITY NO: 249559**

**CARIBBEAN HINDU CULTURAL SOCIETY  
REPORTS AND ACCOUNTS  
FOR YEAR ENDED 31 DECEMBER 2021**

## **CARIBBEAN HINDUS AND CULTURAL SOCIETY**

### **Legal and administrative information**

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### **Status**

The charity is governed by constitution which provides for the election of the Trustees and Executive Committee every two years

#### **Managing Trustees**

Mr Rajendra Singh	President
Mr Khublal Lochan	Vice President
Ms Chan Bissessar	Treasurer
Mr Deo Jairam	Secretary
Ms Marlene Najulendran	Assistant Secretary (resigned)
Ms Sunita Lochan	Organising Secretary
Ms Rose Ali	Asst Organising Secretary
Mr Laleshwar Singh	Committee Member
Mr Nain Singh	Committee Member
Mr Mohan Lall	Committee Member
Ms Rhia Alli	Committee Member
<b>Charity Number</b>	249559

#### **Address**

Caribbean Hindu Cultural Society  
16 Ostade Road  
London SW2 2BB

#### **Independent Examiner**

Myers  
Accountants, Tax and Business Advisers  
Finance House  
383 Eastern Avenue  
Ilford Essex IG2 6LR

#### **Bankers**

Lloyds TSB Bank PLC  
186 Streatham High Road  
London SW16 1BE

## **CARIBBEAN HINDU CULTURAL SOCIETY**

### **Trustees report for the year ended 31 December 2021**

#### **Charitable objects**

The charity was established by Trust Deed dated 1959

The main objects are:

1. To promote Hinduism
2. The advancement of education, particularly in Hindu traditions, history, language, culture art, music, literature and philosophy

#### **Review of activities and achievements**

During the year the society celebrated all the main Hindu religious festivals. Despite Covid lockdown the ECT was able to do most of the programmes on Zoom Vasant Panchami, Maha Shivratri, Holi, Nau Raatri, Ram Naumi, Diwali, Gita Jayanti and Hanuman Chalisa.

The Society noted a drop in membership due to lockdown.

However, there were some positive. Building works continued with the completion of installation of the windows, gutters were cleaned, roof refurbished, damp in the basement and the office and disabled repairs addressed

Result of the financial activities are set out on page 4 of the financial statements

#### **Statement of Trustees' responsibilities**

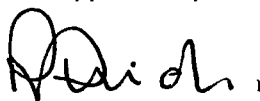
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity for the year end and its incoming resources and expense during the year. In preparing those financial statements, the trustees are required to

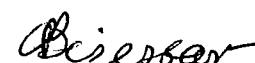
1. Select suitable accounting policies and the apply them consistently;
2. Make judgements and estimates that are reasonable and prudent;
3. State whether applicable accounting standard of recommended practice have been followed subject to any departures disclosed and explained in the financial statements, and prepare the financial statements on the financial basis unless it is inappropriate to prepare the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonably accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonably steps for the preparation and detection of fraud and other irregularities.

The trustees recommend that Myers remain in office until further notice

The report was approved by the trustees on

Trustee.....  
Mr Rajendra Singh

Trustee.....  
Mr Chan Bissessar

## **CARIBBEAN HINDU CULTURAL SOCIETY**

### **Independent examiner's report to the trustees on the financial statements of the Caribbean Hindu Cultural Society**

I report on the financial statements of the Caribbean Hindu Cultural Society for the year ended 31 December 2021 which comprise the receipt and payments account, the balance sheet and the relevant notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein

#### **Respective responsibilities and trustees and examiner**

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

#### **Basis of independent examiner's report**

My examination has been 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 these records. It also includes a consideration of any unusual items disclosed in the accounts, and seeking explanations from you as trustees concerning such matters, the procedures undertaken do not provide all the evidence that would be required by an audit, and consequently I do not express an audit opinion on the view given in the accounts

#### **Independent examiner's statement**

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

1. Which gives me reasonably cause to believe that 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 understanding of the accounts to be reached



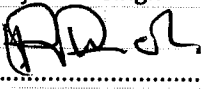

T Dichand  
Myers

Accountants, Tax & Business Advisers  
Finance House  
383 Eastern Avenue  
Ilford Essex IG2 6LR

Dated... 22 July 2022

**CARIBBEAN HINDU CULTURAL SOCIETY****CHARITY NUMBER: 249559****Statement of the financial activities****for the year ended 31 December 2021**

		<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>TOTAL FUNDS</b>	
	<b>Notes</b>			<b>2021</b>	<b>2020</b>
<b>Incoming Resources</b>					
Donations	2	12153		12153	21128
Gift Aid	2	6234		6234	0
Members Subscriptions		1965		1965	2745
Hire of Hall		400		400	100
Aartie Collections		843		843	253
Wednesday Club		540		540	172
Sale of Books & Calendars		77		77	0
Fund Raising		555		555	0
Saint Vincent Volcano Fund		430		430	0
Grant		3000		3000	0
		26197		26197	24398
<b>Other Income</b>					
Interest Received		1		1	3
		26198		26198	24401
<b>Resources Expended</b>					
Insurances		3124		3124	2995
Light & Heat		1555		1555	6563
Cleaning & Hygiene		50		50	0
Water Rates		271		271	0
Security & Alarms		0		0	0
Printing Postage & Stationery		407		407	537
Telephone		515		515	666
Repairs & Maintenance		28960		28960	6351
Sundry Expenses		205		205	258
Memorial Service		75		75	0
Youth Club		100		100	0
Decorations & Flowers		0		0	197
Zoom		192		192	188
		35454		35454	17755
<b>Depreciation</b>					
Furniture Fittings & Equipment		887		887	953
Total Expenditure		36341		36341	18708
<b>Surplus/Deficit</b>		<b>-10143</b>		<b>-10143</b>	<b>5693</b>

CARIBBEAN HINDU CULTURAL SOCIETY		CHARITY NUMBER: 249559	
Balance Sheet as at 31 December 2021			
	Notes	2021	2020
		£	£
<b>Fixed Assets</b>	<b>3</b>	<b>£ 1,207,986</b>	<b>£ 1,208,873</b>
<b>Current Assets</b>			
Debtors & Prepayments		£ -	
Cash at bank and in hand	£ 50,745	£ 60,001	
		£ 60,001	
<b>Deduct: Current Liabilities</b>			
Trade Creditors	£ -	£ -	
	£ 50,745	£ 60,001	
<b>Net current assets</b>		<b>£ 50,745</b>	<b>£ 60,001</b>
<b>Net Assets</b>		<b>£ 1,258,731</b>	<b>£ 1,268,874</b>
Represented by			
<b>Unrestricted Funds</b>			
Accumulated Fund	5	£ 174,667	£ 184,810
Property Revaluation Reserve	6	£ 1,084,064	£ 1,084,064
		£ 1,258,731	£ 1,268,874
The financial statements were approved by the Managing Trustees on.....			
<b>President</b> Rajendra Singh		<b>Treasurer</b> Chan Bissessar	
Dates		Dated	
The notes on pages 6-7 form part of these financial statements			

## **CARIBBEAN HINDU CULTURAL SOCIETY**

### **Notes to the financial statements for the year ended 31 December 2021**

#### **Accounting Policies**

##### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005) and follow the recommendation in "Accounting and Reporting by Charities Statement of Recommended Practice issued in 2005"

##### **1.2 Incoming Resources**

Voluntary income is received by way of donations and gifts and included in full in the Statement of Financial Activities when receivable. Gifts donated for the resale are included in the income when sold. Donated assets are included in the Charity where this can be justified and a third party is bearing the cost. The value of services by volunteers has not been included

Grants, including the grants for the purchase of assets, are recognized in full under restricted funds in the statement of financial activities in the year in which they are receivable and the grant income credited to the unrestricted funds by instalments over the expected useful life of the asset consistent with the depreciation policy.

Income from investments is included in the year in which they are receivable.

##### **1.3 Resources Expended**

Resources expended are recognized in the year in which they are incurred

Support costs are recognized in the year in which they are incurred.

Support costs are those costs incurred directly in support of the expenditure on the objects of the Charity

Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

##### **1.4 Tangible fixed assets and depreciation**

Depreciation is fully provided to write off the costs of assets less residual value of each asset over the expected useful life as follows:

Freehold land and building	NIL
Furniture, fittings and equipment	10% reducing balance

**CARIBBEAN HINDU CULTURAL SOCIETY****Notes to the financial statements for the year ended 31 December 2021****2. Donations****Unrestricted Funds**

	<b>2021</b>	<b>2020</b>
Donations	12153	21128
Gift Aid	6234	0

**3. Tangible Fixed Assets**

	<b>Freehold Property</b>	<b>Furniture Fittings &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 01/01/2021	115936	43029	158965
Revaluation 2006	1084064	0	1084064
Addition	<u>0</u>	<u>0</u>	<u>0</u>
At 31/12/2021	<b><u>1200000</u></b>	<b><u>43029</u></b>	<b><u>1243029</u></b>
<b>Accumulated Depreciation</b>			
At 01/01/2021	-	34156	34156
Charge for the year	<u>-</u>	<u>887</u>	<u>887</u>
At 31/12/2021	<u>-</u>	<b><u>35043</u></b>	<b><u>35043</u></b>
<b>Net Book Value</b>			
At 31/12/2021	<b>1200000</b>	<b>7986</b>	<b>1207986</b>
At 31/12/2020	1200000	8873	1208873

**5. Unrestricted Funds**

	<b>2021</b>	<b>2020</b>
Balance at 01/01/2021	184810	179117
Profit/Loss for year	<u>10143</u>	<u>5693</u>
Balance at 31/12/2021	174667	184810

**6. Revaluation Reserve**

The valuation reserve is an increase in the value of the Freehold Premises made by the Trustees in 2006