

# THE HINDU CHARITABLE TRUST

England & Wales · Charity number 258281

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1969-07-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Temple  
36 Alexandra Road  
Leeds  
LS6 1RF

**Phone** 01132307106

**Email** [leedsmandir@yahoo.co.uk](mailto:leedsmandir@yahoo.co.uk)

**Website** [leedsmandir.org.uk](http://leedsmandir.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE MANDIR ARE: (1) THE ADVANCEMENT OF THE HINDU RELIGION IN LEEDS AND THE SURROUNDING AREA AND THE ADVANCEMENT OF RELIGIOUS EDUCATION CONSISTENT WITH THE FAITH AND PRINCIPALS OF THE HINDU RELIGION PROVIDED THAT THE MANAGEMENT COMMITTEE MAY MAKE REGULATIONS TO ALLOW RESIDENTS FROM AREAS BEYOND LEEDS AND IT'S SURROUNDING AREAS WHERE THERE ARE NO FACILITIES FOR HINDU WORSHIP TO BE TREATED AS THOUGH THEY WERE RESIDENT WITHIN THE SURROUNDING AREA. (2) THE ADVANCEMENT OF EDUCATION AND VOCATIONAL TRAINING FOR THE BENEFIT OF THE INHABITANTS OF LEEDS AND THE SURROUNDING AREA, IN PARTICULAR BUT NOT EXCLUSIVELY, SUCH OF THOSE INHABITANTS WHO ARE OR WHOSE PARENTS ARE OF THE HINDU FAITH. (3) TO PROVIDE OR ASSIST IN THE PROVISION FOR SUCH INHABITANTS FACILITIES FOR RECREATION OR OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE.

**Activities:** All religious occasions & festivals are celebrated every year. To promote religious activities to the youngster. Invite school children to help with their R.E. class. Running regular groups for the elderly to meet for luncheon club and various activities.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- **Area of benefit:** LEEDS
- Leeds City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£138,504	£112,513	-	-
2023-12-31	£143,099	£82,507	-	-
2022-12-31	£77,643	£89,096	-	-
2021-12-31	£94,891	£74,240	-	-
2020-12-31	£34,635	£51,798	-	-

## Trustees

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Name	Role	Appointed
Chiragi Solanki		2013-10-25
Kailash Vati Sarda		2022-05-17
Sangeeta Sharma		2022-05-17
Savtantar Hargun		2022-05-17
Vineet Kumar Pathak		2022-04-24

**THE HINDU CHARITABLE TRUST**

England & Wales - Charity number 258281

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# Accounts

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# Ashfords

Chartered Accountants

## Unaudited Financial Statements The Hindu Charitable Trust

For the Year Ended 31 December 2024  
Registered Charity Number: 258281

**THE HINDU CHARITABLE TRUST**

**36 ALEXANDRA ROAD  
LEEDS  
WEST YORKSHIRE  
LS6 1RF**

**REPORT AND ACCOUNTS  
For the year ended 31 December 2024**

**REGISTERED CHARITY No 258281**

<b>CONTENTS</b>	<b>PAGE</b>
<b>INDEPENDENT EXAMINERS REPORT</b>	<b>1</b>
<b>CHAIRMAN'S STATEMENT</b>	<b>2-3</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>4</b>
<b>BALANCE SHEET</b>	<b>5</b>
<b>NOTES TO THE ACCOUNTS</b>	<b>6-9</b>

## THE HINDU CHARITABLE TRUST

### Independent Examiner's Report

#### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

#### Independent examiner's statement

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the account give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

  
Pavanjeet Singh Bagri (BA, FCA, CTA)  
Chartered Accountant & Tax Advisor  
Ashfords Chartered Accountants

20 November 2025

2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ

यदा यदा हि धर्मस्य ग्लानिर्भवति भारत। अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम्॥  
परित्राणाय साधूनां विनाशाय च दुष्कृताम्। धर्मसंस्थापनार्थाय संभवामि युगे युगे॥



## SHREE HINDU TEMPLE

### HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF Tel. (0113) 275 7024 / 230 7106  
Registered Charity No. 258281



#### Chairman's Annual Report 2024 - Leeds Hindu Temple

Dear Devotees and Well-Wishers,

I am delighted to present the annual report for the year 2024-2025, a year marked by significant changes, achievements, and strong community engagement at the Leeds Hindu Temple.

#### Current Committee

- **Vineet Kumar Pathak** (Chairman - Management Committee)
- **Sangeeta Sharma** (Treasurer)
- **Savtanter Hargun**
- **Kailash Vati Sarda** (Secretary)
- **Chargi Solanki**

#### Management

This year, the management team worked extremely hard to serve our community. Attendance at our events increased significantly, with participation ranging from 500 to 1,000 people at religious gatherings such as Mata Ki Chowki, Sunderkand, Ganesh Chaturthi, and Ram Navami. On Diwali, over 2,000 devotees joined us for puja and a spectacular fireworks display.

#### Infrastructure Improvements

- **Cleanliness:** Professional cleaning services were introduced to maintain a hygienic and pristine environment.
- **New Tables:** We purchased 15 lightweight tables to replace the old, heavy ones, improving functionality.
- **New Dining Hall Lighting Upgrade:** The dining hall lights have been replaced with LED lights, which are more efficient and brighter.
- **Main Temple Roof Repairs:** One section of the main temple roof was leaking and causing water seepage into the walls. The roof was repaired to prevent further damage.
- **Chapati Machine Contribution:** We introduced a new chapati-making machine that can produce 1,000 chapatis per hour, allowing us to serve large gatherings efficiently. During most of this year's functions, people preferred chapatis made by the machine.

#### Financial Growth and Recognition

- **Introduction of Online Payments:** We now accept debit/credit cards, Apple Pay, and Google Pay for donations and other transactions.
- **Financial Improvement:** The temple's total net donations increased significantly, leading to greater financial stability.
- **Savings:** Despite making necessary refurbishments, our cash reserves grew by 200%.

#### Health and Safety

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## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF Tel. (0113) 275 7024 / 230 7106  
Registered Charity No. 258281



- **Kitchen Hygiene:** One of our kitchens received a 4-star rating from Health and Safety inspectors, reflecting our dedication to maintaining high cleanliness standards.

### Community Engagement

- **Elderly Day Groups:** Two social groups were reintroduced to support the well-being of older individuals within the community.

### Cultural and Spiritual Events

- **Garba Celebrations:** We were honored to host the Lord Mayor of Leeds, the Chief Constable of West Yorkshire Police, and the Superintendent of Police at various religious functions, strengthening community bonds.

### Charity Events

- **Supporting the Disabled:** In collaboration with Narayan Seva Sansthan, we organized a charity event to raise funds for the treatment and rehabilitation of polio-affected individuals.

### Future Plans

- **Community Hall Roof Repairs:** We plan to repair the temple and community hall roofs.
- **Community Hall Window replacement:** Replace old wooden windows with new UPVC Double-glazed windows.
- **Flooring Renovations:** Replacement and repair of the flooring in the old dining hall.
- **Seating Enhancements:** Repairing old chairs and introducing new benches for a more comfortable seating experience.

### Financial review

Income for the year amounted to £138,504 (2023: £143,099). Expenditure in the year amounted to £112,513 (2023: £82,507). The net movement in funds for the year was a surplus of £25,991 (2023: £60,592). Unrestricted reserves stood at £1,397,876 (2023: £1,371,885).

### Reverses policy

We expect to hold £10,000 as reserves solely to be awarded as grants in the future when received donations are less than expected and do not meet the budgeted expenditure.

As we look ahead, we remain committed to strengthening our mission of community service, spiritual growth, and cultural enrichment. Your unwavering support and active participation have been instrumental in our success.

**Thank you for being an integral part of the Leeds Hindu Temple.**

Sincerely,

Vineet Kumar Pathak

Chairman, Leeds Hindu Temple

**THE HINDU CHARITABLE TRUST**

**FINANCIAL STATEMENTS**

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

	<b>Notes</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from</b>				
Donations	<b>3</b>	<b>118,997</b>	<b>118,997</b>	<b>117,425</b>
Charitable activities	<b>4</b>	<b>2,113</b>	<b>2,113</b>	<b>2,475</b>
Gift Aid Tax Refunds		<b>17,394</b>	<b>17,394</b>	<b>23,199</b>
		<hr/>	<hr/>	<hr/>
<b>Total Income</b>		<b>138,504</b>	<b>138,504</b>	<b>143,099</b>
<b>Expenditure on</b>				
Charitable activities	<b>5</b>	<b>112,513</b>	<b>112,513</b>	<b>82,507</b>
		<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		<b>112,513</b>	<b>112,513</b>	<b>82,507</b>
<b>Net income/(expenditure)</b>		<b>25,991</b>	<b>25,991</b>	<b>60,592</b>
<b>Reconciliation of funds :</b>				
Fund balances brought forward		<u><b>1,371,885</b></u>	<u><b>1,371,885</b></u>	<u><b>1,311,293</b></u>
<b>Fund balances carried forward</b>		<u><b>1,397,876</b></u>	<u><b>1,397,876</b></u>	<u><b>1,371,885</b></u>

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
<b>Fixed assets :</b>			
Tangible assets	8	1,170,892	1,172,073
		1,170,892	1,172,073
<b>Current assets</b>			
Other debtors		5,175	4,843
Cash at bank and in hand		236,455	205,655
		241,630	210,498
<b>Liabilities</b>			
Creditors : Amount falling due within one year	9	(14,646)	(10,686)
		226,984	199,812
<b>Total net assets</b>		<b>1,397,876</b>	<b>1,371,885</b>

The funds of the charity

Unrestricted income funds

General purposes fund	237,603	211,612
Designated Fund (Properties, Land, Fixtures & Fittings etc)	1,160,273	1,160,273
	1,397,876	1,371,885



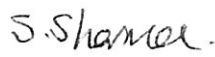

The financial statements were approved and authorised for issue .

Hon Chairman - Mr Vineet Kumar Pathak

Hon Secretary - Mrs Kailash Vati Sarda

Hon Treasurer - Ms Sangeeta Sharma

Date :

  
  
  
 13/12/25

## THE HINDU CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 ACCOUNTING POLICIES

a) Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Trustee's meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Tangible fixed assets and depreciation - Fixed assets are stated at costs less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided to write off the cost of assets over their useful life at the following rates :

Fixtures and Fittings	25% reducing balance basis
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c) Income - All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

d) Expenditure - Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure of which it relates :

- 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

Costs are allocated between the funds on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of total income.

e) Funding accounting - Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

f) Going concern - There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

**2 VOLUNTEERS**

The Hindu Charitable Trust relies on volunteers to carry out the management, administration and general maintenance work.

In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

**3 DONATIONS**

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Private - Individual Donations	116,657	116,657	114,825
Subscriptions	2,340	2,340	2,600
	118,997	118,997	117,425

**4 CHARITABLE ACTIVITIES - INCOME**

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Bank interest Received	2,113	2,113	2,475
	2,113	2,113	2,475

**5 CHARITABLE ACTIVITIES - EXPENDITURE**

	Notes	Unrestricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£
Wages	6	34,897	34,897	31,793
Employer pension - Nest		860	860	767
Water rates		-	-	679
Insurance		5,878	5,878	5,397
Light & heat		8,312	8,312	4,850
Repairs & maintenance		28,887	28,887	8,268
Travel expenses		4,000	4,000	1,550
Telephone & Internet		-	-	382
Legal Fees		158	158	1,408
Advertising, post, printing & stat.		755	755	446
Sundries		3,396	3,396	3,328
Cleaning expenses		9,241	9,241	5,432
Donations		3,687	3,687	6,666
Religious & cultural events		7,884	7,884	7,236
Accountancy		1,200	1,200	1,200
<b>Depreciation:</b>				
Fixtures & fittings	8	3,358	3,358	3,105
		112,513	112,513	82,507

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6 WAGES

No remuneration was paid to the trustees in the year (2023 - £nil). The wages paid to the Priests were as follows :

Wages :	2024 £	2023 £
Priests	34,897	31,793
	<u>34,897</u>	<u>31,793</u>
Employees during the year	1	1

There is no key management with remuneration (2023 - £nil).

7 TAXATION

As a charity, The Hindu Charitable Trust is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects . No tax charges have arisen in the charity.

8 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures & Fittings £	Total £
<b>Cost</b>			
As At 01/01/2024	1,160,273	114,743	1,275,016
Additions	-	2,177	2,177
As At 31/12/2024	<u>1,160,273</u>	<u>116,920</u>	<u>1,277,193</u>
<b>Depreciation</b>			
As At 01/01/2024	-	102,943	102,943
Charge for the year	-	3,358	3,358
As At 31/12/2024	<u>-</u>	<u>106,301</u>	<u>106,301</u>
<b>Net Book Value</b>			
As At 31/12/2024	<u>1,160,273</u>	<u>10,619</u>	<u>1,170,892</u>
As At 01/01/2024	<u>1,160,273</u>	<u>11,800</u>	<u>1,172,073</u>

9 CREDITORS

Amounts falling due within one year	2024 £	2023 £
Other Creditors	3,843	4,614
PAYE Payable	10,803	6,072
	<u>14,646</u>	<u>10,686</u>

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds £
Tangible Fixed Assets	1,160,273	1,160,273
Net Current Assets	237,603	237,603
Net Assets at 31 December 2024	<u>1,397,876</u>	<u>1,397,876</u>

11 FUND ANALYSIS

	Balance at 31/12/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2024 £
Unrestricted Funds	1,371,885	138,504	112,513	1,397,876
	<u>1,371,885</u>	<u>138,504</u>	<u>112,513</u>	<u>1,397,876</u>

12 STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE NOTE FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from</b>			
Donations	117,425	117,425	77,152
Charitable activities	2,475	2,475	491
Gift Aid Tax Refunds	23,199	23,199	-
<b>Total Income</b>	<u>143,099</u>	<u>143,099</u>	<u>77,643</u>
<b>Expenditure on</b>			
Charitable activities	82,507	82,507	89,096
<b>Total Expenditure</b>	<u>82,507</u>	<u>82,507</u>	<u>89,096</u>
<b>Net income/(expenditure)</b>	60,592	60,592	(11,453)
<b>Reconciliation of funds :</b>			
Fund balances brought forward	1,311,293	1,311,293	1,322,746
<b>Fund balances carried forward</b>	<u>1,371,885</u>	<u>1,371,885</u>	<u>1,311,293</u>

13 RELATED PARTIES

As at 31 December 2024, there were no related party transactions (2023 - £nil).

**THE HINDU CHARITABLE TRUST**

England & Wales - Charity number 258281

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# Accounts

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# Ashfords

Chartered Accountants

## Unaudited Financial Statements The Hindu Charitable Trust

For the Year Ended 31 December 2023  
Registered Charity Number: 258281

**THE HINDU CHARITABLE TRUST**

**36 ALEXANDRA ROAD  
LEEDS  
WEST YORKSHIRE  
LS6 1RF**

**REPORT AND ACCOUNTS  
For the year ended 31 December 2023**

**REGISTERED CHARITY No 258281**

<b>CONTENTS</b>	<b>PAGE</b>
<b>INDEPENDENT EXAMINERS REPORT</b>	<b>1</b>
<b>CHAIRMAN'S STATEMENT</b>	<b>2-3</b>
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## THE HINDU CHARITABLE TRUST

### Independent Examiner's Report

#### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

#### Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the accounts give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

Pavanjeet Singh Bagri (BA, FCA, CTA)  
Chartered Accountant & Tax Advisor  
Ashfords Chartered Accountants

3 March 2025

2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ



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## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF Tel. (0113) 275 7024 / 230 7106  
Registered Charity No. 258281



### Chairman's Annual Report 2023 - Leeds Hindu Temple

Dear Devotees and Well-Wishers,

I am delighted to present the annual report for the year 2022-2023, a year marked by significant changes, achievements, and strong community engagement at the Leeds Hindu Temple.

#### Current Committee - Appointed on 10th May 2022

- Vineet Kumar Pathak (Chairman - Management Committee)
- Sangeeta Sharma (Treasurer)
- Savtanter Hargun
- Kailash Vati Sarda (Secretary)
- Chargin Solanki

#### Management - 2nd Year

This year, the management team worked extremely hard to serve our community. Attendance at our events increased significantly, with participation ranging from 500 to 1,000 people at religious gatherings such as Mata Ki Chowki, Sunderkand, Ganesh Chaturthi, and Ram Navami. On Diwali, over 2,000 devotees joined us for puja and a spectacular fireworks display.

#### Infrastructure Improvements

- **Temple Décor:** The dining hall, upstairs area, and temple entrance walls were repainted.
- **Cleanliness:** Professional cleaning services were introduced to maintain a hygienic and pristine environment.
- **New Tables:** We purchased 15 lightweight tables to replace the old, heavy ones, improving functionality.
- **Dining Experience:** A new chapati-making machine was acquired to speed up chapati production during large gatherings. These tables were generously donated by 30 devotees, ensuring a safer and improved dining experience. No temple funds were used for this purchase.
- **Recognition:** Our temple was featured on BBC Look North for its forward-thinking approach and for introducing the latest chapati-making machine, which can produce 1,000 chapatis per hour.

#### Financial Growth and Recognition

- **Introduction of Online Payments:** We now accept debit/credit cards, Apple Pay, and Google Pay for donations and other transactions.
- **Financial Improvement:** The temple's total net donations increased significantly, leading to greater financial stability.
- **Savings:** Despite making necessary refurbishments, our cash reserves grew by 200%.

यदा यदा हि धर्मस्य ग्लानिर्भवति भारतः । अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम् ॥  
परित्राणाय साधूनां विनाशाय च दुष्कृताम् । धर्मसंस्थापनार्थाय संभवामि युगे युगे ॥



## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF Tel. (0113) 275 7024 / 230 7106  
Registered Charity No. 258281



### Health and Safety

- **Kitchen Hygiene:** One of our kitchens received a 4-star rating from Health and Safety inspectors, reflecting our dedication to maintaining high cleanliness standards.

### Community Engagement

- **Elderly Day Groups:** Two social groups were reintroduced to support the well-being of older individuals within the community.
- **Educational Initiatives:** We launched Hindi language classes for children interested in learning the language.

### Cultural and Spiritual Events

- **Garba Celebrations:** We were honored to host the Lord Mayor of Leeds, the Chief Constable of West Yorkshire Police, and the Superintendent of Police at various religious functions, strengthening community bonds.

### Public Awareness Campaigns

- We organized awareness campaigns on health issues such as diabetes and heart disease.

### Charity Events

- **Supporting the Disabled:** In collaboration with Narayan Seva Sansthan, we organized a charity event to raise funds for the treatment and rehabilitation of polio-affected individuals.

### Future Plans

- **Temple Roof Repairs:** We plan to repair the temple and old hall roofs.
- **Lighting Upgrades:** Improvements to the dining hall's lighting system.
- **Flooring Renovations:** Replacement and repair of the flooring in the old dining hall.
- **Seating Enhancements:** Repairing old chairs and introducing new benches for a more comfortable seating experience.

As we look ahead, we remain committed to strengthening our mission of community service, spiritual growth, and cultural enrichment. Your unwavering support and active participation have been instrumental in our success.

Thank you for being an integral part of the Leeds Hindu Temple.

Sincerely,  
Vineet Kumar Pathak  
Chairman, Leeds Hindu Temple

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from</b>				
Donations	3	117,425	117,425	77,152
Charitable activities	4	2,475	2,475	491
Gift Aid Tax Refunds		23,199	23,199	-
		<hr/>	<hr/>	<hr/>
<b>Total Income</b>		<b>143,099</b>	<b>143,099</b>	<b>77,643</b>
<b>Expenditure on</b>				
Charitable activities	5	82,507	82,507	89,096
		<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		<b>82,507</b>	<b>82,507</b>	<b>89,096</b>
<b>Net income/(expenditure)</b>		<b>60,592</b>	<b>60,592</b>	<b>(11,453)</b>
<b>Reconciliation of funds :</b>				
Fund balances brought forward		<u>1,311,293</u>	<u>1,311,293</u>	<u>1,322,746</u>
<b>Fund balances carried forward</b>		<b><u>1,371,885</u></b>	<b><u>1,371,885</u></b>	<b><u>1,311,293</u></b>

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
<b>Fixed assets :</b>			
Tangible assets	8	1,172,073	1,163,669
		<u>1,172,073</u>	<u>1,163,669</u>
<b>Current assets</b>			
Other debtors		4,843	4,428
Cash at bank and in hand		205,655	144,718
		<u>210,498</u>	<u>149,146</u>
<b>Liabilities</b>			
Creditors : Amount falling due within one year	9	(10,686)	(1,522)
		<u>199,812</u>	<u>147,624</u>
<b>Total net assets</b>		<u>1,371,885</u>	<u>1,311,293</u>
<b>The funds of the charity</b>			
<b>Unrestricted income funds</b>			
General purposes fund		211,612	151,020
Designated Fund (Properties, Land, Fixtures & Fittings etc)		1,160,273	1,160,273
		<u>1,371,885</u>	<u>1,311,293</u>

The financial statements were approved and authorised for issue .

Hon Chairman - Mr Vineet Kumar Pathak

Hon Secretary - Mrs Kailash Vati Sarda

Hon Treasurer - Ms Sangeeta Sharma

Date : 18/4/25

## THE HINDU CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 ACCOUNTING POLICIES

##### a) Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Trustee's meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Tangible fixed assets and depreciation - Fixed assets are stated at costs less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided to write off the cost of assets over their useful life at the following rates :

Fixtures and Fittings	25% reducing balance basis
-----------------------	----------------------------

c) Income - All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

e) Funding accounting - Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

f) Going concern - There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

**THE HINDU CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**2 VOLUNTEERS**

The Hindu Charitable Trust relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than the temple priests.

In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts

**3 DONATIONS**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Private - Individual Donations	114,825	114,825	77,152
Subscriptions	2,600	2,600	-
	<u>117,425</u>	<u>117,425</u>	<u>77,152</u>

**4 CHARITABLE ACTIVITIES - INCOME**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Bank interest Received	2,475	2,475	491
	<u>2,475</u>	<u>2,475</u>	<u>491</u>

**5 CHARITABLE ACTIVITIES - EXPENDITURE**

	Notes	Unrestricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£
Wages	6	31,793	31,793	29,133
Employer pension - Nest		767	767	688
Water rates		679	679	2,137
Insurance		5,397	5,397	4,853
Light & heat		4,850	4,850	5,769
Repairs & maintenance		8,268	8,268	26,936
Travel expenses		1,550	1,550	1,200
Telephone & Internet		382	382	378
Legal Fees		1,408	1,408	-
Bank charges & Interest		-	-	82
Advertising, post, printing & stat.		446	446	1,877
Sundries		3,328	3,328	2,812
Cleaning expenses		5,432	5,432	4,949
Donations		6,666	6,666	1,291
Religious & cultural events		7,236	7,236	5,046
Accountancy		1,200	1,200	900
<b>Depreciation:</b>				
Fixtures & fittings	8	<u>3,105</u>	<u>3,105</u>	<u>1,045</u>
		<u>82,507</u>	<u>82,507</u>	<u>89,096</u>

**THE HINDU CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 WAGES**

No remuneration was paid to the trustees in the year. The wages paid to the Priests were as follows :

Wages :	2023 £	2022 £
Priests	31,793	29,133
	<u>31,793</u>	<u>29,133</u>
Employees during the year	1	1

There is no key management with remuneration (2022 - £nil).

**7 TAXATION**

As a charity, The Hindu Charitable Trust is exempt from tax in income and gains falling with section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects . No tax charges have arisen in the charity.

**8 TANGIBLE FIXED ASSETS**

	Freehold Land & Buildings £	Fixtures & Fittings £	Total £
<b>Cost</b>			
As At 01/01/2023	1,160,273	103,234	1,263,507
Additions	-	11,509	11,509
As At 31/12/2023	<u>1,160,273</u>	<u>114,743</u>	<u>1,275,016</u>
<b>Depreciation</b>			
As At 01/01/2023	-	99,838	99,838
Charge for the year	-	3,105	3,105
As At 31/12/2023	<u>-</u>	<u>102,943</u>	<u>102,943</u>
<b>Net Book Value</b>			
As At 31/12/2023	<u>1,160,273</u>	<u>11,800</u>	<u>1,172,073</u>
As At 01/01/2023	<u>1,160,273</u>	<u>3,396</u>	<u>1,163,669</u>

**9 CREDITORS**

Amounts falling due within one year	2023 £	2022 £
Other Creditors	4,614	1,067
PAYE Payable	6,072	455
	<u>10,686</u>	<u>1,522</u>

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds £
Tangible Fixed Assets	1,160,273	1,160,273
Net Current Assets	211,612	211,612
Net Assets at 31 December 2023	<u>1,371,885</u>	<u>1,371,885</u>

11 FUND ANALYSIS

	Balance at 31/12/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2023 £
Unrestricted Funds	1,311,293	143,099	82,507	1,371,885
	<u>1,311,293</u>	<u>143,099</u>	<u>82,507</u>	<u>1,371,885</u>

12 STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE NOTE FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from</b>			
Donations	77,152	77,152	86,353
Charitable activities	491	491	-
HMRC JRS Grant	-	-	8,538
<b>Total Income</b>	<u>77,643</u>	<u>77,643</u>	<u>94,891</u>
<b>Expenditure on</b>			
Charitable activities	89,096	89,096	74,240
<b>Total Expenditure</b>	<u>89,096</u>	<u>89,096</u>	<u>74,240</u>
<b>Net income/(expenditure)</b>	(11,453)	(11,453)	20,651
<b>Reconciliation of funds :</b>			
Fund balances brought forward	<u>1,322,746</u>	<u>1,322,746</u>	<u>1,302,095</u>
<b>Fund balances carried forward</b>	<u>1,311,293</u>	<u>1,311,293</u>	<u>1,322,746</u>

13 RELATED PARTIES

As at 31 December 2023, there were no related party transactions (2022 - £nil).

14 STATEMENT OF CASH FLOWS

The Hindu Charitable Trust has chosen to take advantage of the disclosure exemption of section 7.1B of FRS 102, where a small entity is not required to comply with this section.

**THE HINDU CHARITABLE TRUST**

England & Wales - Charity number 258281

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# Accounts

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# Ashfords

Chartered Accountants

## Unaudited Financial Statements The Hindu Charitable Trust

For the Year Ended 31 December 2022  
Registered Charity Number: 258281

[www.ashfords-accountants.co.uk](http://www.ashfords-accountants.co.uk)

**THE HINDU CHARITABLE TRUST**

**36 ALEXANDRA ROAD  
LEEDS  
WEST YORKSHIRE  
LS6 1RF**

**REPORT AND ACCOUNTS  
For the year ended 31 December 2022**

**REGISTERED CHARITY No 258281**

<b>CONTENTS</b>	<b>PAGE</b>
<b>INDEPENDENT EXAMINERS REPORT</b>	<b>1</b>
<b>CHAIRMAN'S STATEMENT</b>	<b>2-4</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>5</b>
<b>BALANCE SHEET</b>	<b>6</b>
<b>NOTES TO THE ACCOUNTS</b>	<b>7-10</b>

## THE HINDU CHARITABLE TRUST

### Independent Examiner's Report

#### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

#### Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the account give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

Pavanjeet Singh Bagri (BA, FCA, CTA)  
Chartered Accountant & Tax Advisor  
Ashfords Chartered Accountants

26 February 2024

2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ

*Pavanjeet Singh Bagri*

यदा यदा हि धर्मस्य ग्लानिर्भवति भारत। अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम्॥  
परित्राणाय साधूनां विनाशाय च दुष्कृताम्। धर्मसंस्थापनार्थाय संभवामि युगे युगे॥



## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF Tel. (0113) 275 7024 / 230 7106  
Registered Charity No. 258281



### Chairman's Annual Report 2021-2022 - Leeds Hindu Temple

Dear Devotees and Well-Wishers,

I am delighted to present the annual report for the year 2021-2022, a year marked by significant changes, achievements, and community engagement at the Leeds Hindu Temple.

In 2021-2022, After the election the new management took over the charge of the management committee.

#### Previous Committee (Resigned on 24<sup>th</sup> April 2022 – After the Elections)

- Mr. Niranjan Vakharia (Chairman Management )
- Ms Chirgi Solanki ( who got re-elected on 24 th April 2022) – Secretary
- Mr. Mansukhlal chudassama.
- Amrat bhai Chohan
- Shyam Sunder Tha – (expired last year)

#### New Committee - Appointed on 10<sup>th</sup> May 2022

- Vineet Kumar Pathak (Chairman - Management Committee)
- Sangeeta Sharma (Treasurer)
- Savtanter Hargun
- Kailash Vati Sarda (Secretary)
- Chargi Solanki

#### Management Takeover and Initiatives:

After the election, a new management committee took charge with a vision to enhance temple facilities. Recognizing the impact of COVID-19 on devotee attendance, the committee initiated Sunderkand and Mata Chonwki events, successfully bringing back devotees. Initial attendance was modest, but by the end of the year, we were hosting gatherings of 400-500 devotees, and during festivals, the numbers soared to over 2000.

#### Infrastructure Improvements:

- Temple Decor: The temple received a makeover,
- efforts were made to enhance cleanliness. Regular professional cleaning was introduced, ensuring a pristine environment.
- New Fridge-freezer/Microwave were purchased
- Dining Experience: New, **lightweight tables** and a **chapti-machine** were acquired for faster chapati production during large public gatherings. These tables were generously donated by 30 devotees, ensuring a safer and improved dining experience. No temple

यदा यदा हि धर्मस्य ग्लानिर्भवति भारत। अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम्।।  
परित्राणाय साधूनां विनाशाय च दुष्कृताम्। धर्मसंस्थापनार्थाय संभवामि युगे युगे।।



## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF Tel. (0113) 275 7024 / 230 7106  
Registered Charity No. 258281



money was used to buy these new tables. Our temple was also featured in **BBC Look North** program for our forward thinking and for introduction of Latest Chapti-machine which can 1000 chappaties in 1 hour.

### Financial Growth and Recognition:

- Introduction of online payments by **Payments via Debit/Credit Cards, Apple Pay & Google Pay**
- Financial Improvement: The temple's total net donation collections significantly improved, leading to enhanced cash reserves in the bank accounts.
- Even after modest expenditure on refurbishment our cash reserves increased by 200%.
- Community Recognition: The Leeds Hindu Temple was nominated for the "Community Organization or Project of the Year 2022", a testament to our commitment to community service.

### Health and Safety:

- Kitchen Hygiene: One of our kitchens achieved a 4-star rating from Health and Safety inspectors, reflecting our dedication to maintaining high standards.
- Infrastructure Maintenance: Plans are underway to refurbish the main temple roof and address leaks in the old hall.

### Community Engagement:

- Elderly Day Groups Return: Two day groups were reintroduced, catering to the well-being of older individuals across communities.
- Educational Initiatives: we also started Hindi classes for young children who like to learn Hindi.

### Cultural and Spiritual Events:

- Guest Kathakars: Renowned speakers, such as Giri Bappu, Ram Bakht and Prafulchandra Prabhaskar joshi
- were invited, attracting over 200 devotees daily for 30 days.
- Distinguished Guests: The Lord Mayor of Leeds, Chief Constable of West Yorkshire Police, and the Superintendent of Police attended various religious functions, fostering community connections.

यदा यदा हि धर्मस्य प्रस्थानं भवति । अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम् ॥  
परित्राणाय साधूनां विनाशाय च दुष्कृताम् । धर्मसंस्थापनार्थाय संभवामि युगे युगे ॥



## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF Tel. (0113) 275 7024 / 230 7106  
Registered Charity No. 258281



### Public awareness campaigns

- Public awareness campaigns such diabetes, heart decease were held in the temple

### Charity Events

- Organized an charity event in conjunction with **Narayan Seva Sansthan** for collection donations for disable people for their of treatment and rehabilitation of polio affected people.

### Future plans

- We are planning to buy 15 more tables for old dinning hall in year 2024.
- The temple roof and old hall roof repairs.
- Improve dining hall lightings

As we look ahead, we remain committed to furthering our mission of community service, spiritual growth, and cultural enrichment. Your support and participation have been instrumental in our success.

Thank you for being an integral part of the Leeds Hindu Temple.

Sincerely,

**Vineet Kumar Pathak**

Chairman, Leeds Hindu Temple

**THE HINDU CHARITABLE TRUST**

**FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from</b>				
Donations	3	77,152	77,152	86,353
Charitable activities	4	491	491	-
HMRC JRS Grant		-	-	8,538
<b>Total Income</b>		<u>77,643</u>	<u>77,643</u>	<u>94,891</u>
<b>Expenditure on</b>				
Charitable activities	5	89,096	89,096	74,240
<b>Total Expenditure</b>		<u>89,096</u>	<u>89,096</u>	<u>74,240</u>
<b>Net income/(expenditure)</b>		(11,453)	(11,453)	20,651
<b>Reconciliation of funds :</b>				
Fund balances brought forward		<u>1,322,746</u>	<u>1,322,746</u>	<u>1,302,095</u>
Fund balances carried forward		<u>1,311,293</u>	<u>1,311,293</u>	<u>1,322,746</u>

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
<b>Fixed assets :</b>			
Tangible assets	8	1,163,669	1,164,265
		<u>1,163,669</u>	<u>1,164,265</u>
<b>Current assets</b>			
Other debtors		4,428	3,967
Cash at bank and in hand		144,718	160,913
		<u>149,146</u>	<u>164,880</u>
<b>Liabilities</b>			
Creditors : Amount falling due within one year	9	(1,522)	(6,399)
		<u>147,624</u>	<u>158,481</u>
<b>Total net assets</b>		<u>1,311,293</u>	<u>1,322,746</u>

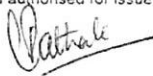
**The funds of the charity**

**Unrestricted income funds**

General purposes fund	151,020	162,473
Designated Fund (Properties, Land, Fixtures & Fittings etc)	1,160,273	1,160,273
	<u>1,311,293</u>	<u>1,322,746</u>

The financial statements were approved and authorised for issue.


Hon Chairman - Mr Vineet Kumar Pathak



Hon Secretary - Mrs Kailash Vati Sarda



Hon Treasurer - Ms Sangeeta Sharma



Date : 28/2/24

## THE HINDU CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 ACCOUNTING POLICIES

##### a) Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Trustee's meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Tangible fixed assets and depreciation - Fixed assets are stated at costs less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided to write off the cost of assets over their useful life at the following rates :

Fixtures and Fittings	25% reducing balance basis
-----------------------	----------------------------

c) Income - All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

e) Funding accounting - Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

f) Going concern - There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2 VOLUNTEERS

The Hindu Charitable Trust relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than the temple priests.

In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts

3 DONATIONS

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Private - Individual Donations	77,152	77,152	82,211
Subscriptions	-	-	4,142
	<u>77,152</u>	<u>77,152</u>	<u>86,353</u>

4 CHARITABLE ACTIVITIES - INCOME

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Bank interest Received	491	491	-
	<u>491</u>	<u>491</u>	<u>-</u>

5 CHARITABLE ACTIVITIES - EXPENDITURE

	Notes	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£
Wages	6	29,133	29,133	30,207
Employer pension - Nest		688	688	538
Water rates		2,137	2,137	3,521
Insurance		4,853	4,853	4,599
Light & heat		5,769	5,769	5,605
Repairs & maintenance		26,936	26,936	22,241
Travel expenses		1,200	1,200	-
Telephone & Internet		378	378	418
Bank charges & Interest		82	82	30
Advertising, post, printing & stat.		1,877	1,877	-
Sundries		2,812	2,812	1,080
Cleaning expenses		4,949	4,949	1,856
Donations		1,291	1,291	-
Religious & cultural events		5,046	5,046	1,704
Accountancy		900	900	1,110
<b>Depreciation:</b>				
Fixtures & fittings	8	1,045	1,045	1,331
		<u>89,096</u>	<u>89,096</u>	<u>74,240</u>

**THE HINDU CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**6 WAGES**

No remuneration was paid to the trustees in the year. The wages paid to the Priests were as follows :

Wages :	<b>2022</b>	<b>2021</b>
	£	£
Priests	29,133	30,207
	<u>29,133</u>	<u>30,207</u>
Employees during the year	1	2

There is no key management with remuneration (2021 - £nil).

**7 TAXATION**

As a charity, The Hindu Charitable Trust is exempt from tax in income and gains falling with section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects . No tax charges have arisen in the charity.

**8 TANGIBLE FIXED ASSETS**

	Freehold Land & Buildings	Fixtures & Fittings	Total
	£	£	£
<b>Cost</b>			
As At 01/01/2022	1,160,273	102,785	1,263,058
Additions	-	449	449
As At 31/12/2022	<u>1,160,273</u>	<u>103,234</u>	<u>1,263,507</u>
<b>Depreciation</b>			
As At 01/01/2022	-	98,793	98,793
Charge for the year	-	1,045	1,045
As At 31/12/2022	<u>-</u>	<u>99,838</u>	<u>99,838</u>
<b>Net Book Value</b>			
As At 31/12/2022	<u>1,160,273</u>	<u>3,396</u>	<u>1,163,669</u>
As At 01/01/2022	<u>1,160,273</u>	<u>3,992</u>	<u>1,164,265</u>

**9 CREDITORS**

Amounts falling due within one year	<b>2022</b>	<b>2021</b>
	£	£
Other Creditors	1,067	4,959
PAYE Payable	455	1,440
	<u>1,522</u>	<u>6,399</u>

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds £
Tangible Fixed Assets	1,160,273	1,160,273
Net Current Assets	151,020	151,020
Net Assets at 31 December 2022	<u>1,311,293</u>	<u>1,311,293</u>

11 FUND ANALYSIS

	Balance at 31/12/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
Unrestricted Funds	1,322,746	77,643	89,096	1,311,293
	<u>1,322,746</u>	<u>77,643</u>	<u>89,096</u>	<u>1,311,293</u>

12 STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE NOTE FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from</b>			
Donations	86,353	86,353	19,267
Charitable activities	-	-	55
HMRC JRS Grant	8,538	8,538	13,101
Insurance Claim	-	-	2,212
<b>Total Income</b>	<u>94,891</u>	<u>94,891</u>	<u>34,635</u>
<b>Expenditure on</b>			
Charitable activities	74,240	74,240	51,798
<b>Total Expenditure</b>	<u>74,240</u>	<u>74,240</u>	<u>51,798</u>
<b>Net income/(expenditure)</b>	20,651	20,651	(17,163)
<b>Reconciliation of funds :</b>			
Fund balances brought forward	1,302,095	1,302,095	1,319,258
<b>Fund balances carried forward</b>	<u>1,322,746</u>	<u>1,322,746</u>	<u>1,302,095</u>

13 RELATED PARTIES

As at 31 December 2022, there were no related party transactions (2021 - £nil).

14 STATEMENT OF CASH FLOWS

The Hindu Charitable Trust has chosen to take advantage of the disclosure exemption of section 7.1B of FRS 102, where a small entity is not required to comply with this section.

**THE HINDU CHARITABLE TRUST**

England & Wales - Charity number 258281

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# Accounts

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यदा यदा हि धर्मस्य ग्लानिर्भवति भारत। अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम्॥  
परित्राणाय साधूनां विनाशाय च दुष्कृताम्। धर्मसंस्थापनार्थाय संभवामि युगे युगे॥



# SHREE HINDU TEMPLE

## HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF

Tel. (0113) 275 7024 / 230 7106

Registered Charity No. 258281



### Chairman's annual report

The years 2020 - 2021 have been burdensome for the whole Nation, due to the Covid-19 virus.

Governments Covid-19 guideline restrictions were gradually lifted, the temple resumed religious and welfare activities observing Covid-19 guidelines.

It was agreed by the management committee, that the improvement projects, when nearly completed, an election date would be announced.

Unfortunately, two committee members had to go abroad before the Covid-19 restrictions and arrived back in the UK by specially chartered flights organised by the British Council office in Delhi. On arrival back in the UK, a total lockdown was in place, and as a result the temple was closed. Annual memberships were not renewed and updated, so we could not proceed with the election process.

Due to the lockdown, there has been substantial damage to our old community hall, and we had to bear the expense of renewing the damaged wooden flooring attributed to dampness with concrete floor to withstand any dampness should it happen in future.

### Total net donation & expenses reflected in HCT accounts 2021

With regret, 3 of our management committee members have passed away since the lockdown. There were long-standing members very dedicated and great supporters of our charity. Our temple members will remember their exemplary dedication and loyalty.

We hope to have a prosperous coming year.

# Ashfords

Chartered Accountants

## Unaudited Financial Statements The Hindu Charitable Trust

For the Year Ended 31 December 2021  
Registered Charity Number: 258281

**THE HINDU CHARITABLE TRUST**

**36 ALEXANDRA ROAD  
LEEDS  
WEST YORKSHIRE  
LS6 1RF**

**REPORT AND ACCOUNTS  
For the year ended 31 December 2021**

**REGISTERED CHARITY No 258281**

<b>CONTENTS</b>	<b>PAGE</b>
<b>INDEPENDENT EXAMINERS REPORT</b>	<b>1</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>2</b>
<b>BALANCE SHEET</b>	<b>3</b>
<b>NOTES TO THE ACCOUNTS</b>	<b>4-7</b>

## THE HINDU CHARITABLE TRUST

### Independent Examiner's Report

#### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

#### Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:


- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the accounts give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

Pavanjeet Singh Bagri (BA, FCA, CTA)  
Chartered Accountant & Tax Advisor  
Ashfords Chartered Accountants

8 April 2022

2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ



THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£
<b>Income from</b>				
Donations	3	86,353	86,353	19,267
Charitable activities	4	-	-	55
HMRC JRS Grant		8,538	8,538	13,101
Insurance Claim		-	-	2,212
		<hr/>	<hr/>	<hr/>
<b>Total Income</b>		<b>94,891</b>	<b>94,891</b>	<b>34,635</b>
<b>Expenditure on</b>				
Charitable activities	5	74,240	74,240	51,798
		<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		<b>74,240</b>	<b>74,240</b>	<b>51,798</b>
<b>Net income/(expenditure)</b>		<b>20,651</b>	<b>20,651</b>	<b>(17,163)</b>
<b>Reconciliation of funds :</b>				
Fund balances brought forward		<u>1,302,095</u>	<u>1,302,095</u>	<u>1,319,258</u>
Fund balances carried forward		<u>1,322,746</u>	<u>1,322,746</u>	<u>1,302,095</u>

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
<b>Fixed assets :</b>			
Tangible assets	8	1,164,265	1,165,596
		<u>1,164,265</u>	<u>1,165,596</u>
<b>Current assets</b>			
Other debtors		3,967	3,806
Cash at bank and in hand		160,913	137,771
		<u>164,880</u>	<u>141,577</u>
<b>Liabilities</b>			
Creditors : Amount falling due within one year	9	<u>(6,399)</u>	<u>(5,078)</u>
		<u>158,481</u>	<u>136,499</u>
<b>Total net assets</b>		<u><u>1,322,746</u></u>	<u><u>1,302,095</u></u>

**The funds of the charity**

**Unrestricted income funds**

General purposes fund	162,473	141,822
Designated Fund (Properties, Land, Fixtures & Fittings etc)	1,160,273	1,160,273
	<u>1,322,746</u>	<u>1,302,095</u>

Hon Chairman - Mr Niranjn Vakharia

Hon Secretary - Ms Chiragi Solanki

Hon Treasurer - Mr Niranjn Vakharia

Date : 8-4-2022

## THE HINDU CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 ACCOUNTING POLICIES

##### a) Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Trustee's meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Tangible fixed assets and depreciation - Fixed assets are stated at costs less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided to write off the cost of assets over their useful life at the following rates :

Fixtures and Fittings	25% reducing balance basis
-----------------------	----------------------------

c) Income - All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

e) Funding accounting - Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

f) Going concern - There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2 VOLUNTEERS

The Hindu Charitable Trust relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than the temple priests.

3 DONATIONS

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Private - Individual Donations	82,211	82,211	19,267
Subscriptions	4,142	4,142	-
	<u>86,353</u>	<u>86,353</u>	<u>19,267</u>

4 CHARITABLE ACTIVITIES - INCOME

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Bank interest Received	-	-	55
	<u>-</u>	<u>-</u>	<u>55</u>

5 CHARITABLE ACTIVITIES - EXPENDITURE

	Notes	Unrestricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£
Wages	6	30,207	30,207	25,645
Employer pension - Nest		538	538	396
Water rates		3,521	3,521	2,800
Insurance		4,599	4,599	4,378
Light & heat		5,605	5,605	5,920
Repairs & maintenance		22,241	22,241	3,197
Telephone & Internet		418	418	701
Bank charges & Interest		30	30	28
Advertising, post, printing & stat.		-	-	510
Sundries		1,080	1,080	2,387
Cleaning expenses		1,856	1,856	3,111
Religious & cultural events		1,704	1,704	51
Accountancy		1,110	1,110	900
<b>Depreciation:</b>				
Fixtures & fittings	8	1,331	1,331	1,774
		<u>74,240</u>	<u>74,240</u>	<u>51,798</u>

**THE HINDU CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**6 WAGES**

No remuneration was paid to the trustees in the year. The wages paid to the Priests were as follows :

Wages :	2021 £	2020 £
Priests	30,207	25,645
	<u>30,207</u>	<u>25,645</u>
Employees during the year	2	2

There is no key management with remuneration.

**7 TAXATION**

As a charity, The Hindu Charitable Trust is exempt from tax in income and gains falling with section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects . No tax charges have arisen in the charity.

**8 TANGIBLE FIXED ASSETS**

	Freehold Land & Buildings £	Fixtures & Fittings £	Total £
<b>Cost</b>			
As At 01/01/2021	1,160,273	102,785	1,263,058
As At 31/12/2021	<u>1,160,273</u>	<u>102,785</u>	<u>1,263,058</u>
<b>Depreciation</b>			
As At 01/01/2021	-	97,462	97,462
Charge for the year	-	1,331	1,331
As At 31/12/2021	<u>-</u>	<u>98,793</u>	<u>98,793</u>
<b>Net Book Value</b>			
As At 31/12/2021	<u>1,160,273</u>	<u>3,992</u>	<u>1,164,265</u>
As At 01/01/2021	<u>1,160,273</u>	<u>5,323</u>	<u>1,165,596</u>

Note: During the year, Tangible fixed assets were revalued based on the valuation of the Trustee.

**9 CREDITORS**

Amounts falling due within one year	2021 £	2020 £
Other Creditors	4,959	3,961
PAYE Payable	1,440	1,117
	<u>6,399</u>	<u>5,078</u>

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds £
Tangible Fixed Assets	1,160,273	1,160,273
Net Current Assets	162,473	162,473
Net Assets at 31 December 2021	<u>1,322,746</u>	<u>1,322,746</u>

11 FUND ANALYSIS

	Balance at 31/12/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2021 £
Unrestricted Funds	1,302,095	94,891	74,240	1,322,746
	<u>1,302,095</u>	<u>94,891</u>	<u>74,240</u>	<u>1,322,746</u>

12 STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE NOTE FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income from</b>			
Donations	19,267	19,267	58,055
Charitable activities	55	55	293
HMRC JRS Grant	13,101	13,101	-
Insurance Claim	2,212	2,212	-
<b>Total Income</b>	<u>34,635</u>	<u>34,635</u>	<u>58,348</u>
<b>Expenditure on</b>			
Charitable activities	51,798	51,798	72,788
<b>Total Expenditure</b>	<u>51,798</u>	<u>51,798</u>	<u>72,788</u>
<b>Net income/(expenditure)</b>	(17,163)	(17,163)	(14,440)
<b>Reconciliation of funds :</b>			
Fund balances brought forward	<u>1,319,258</u>	<u>1,319,258</u>	<u>1,333,698</u>
<b>Fund balances carried forward</b>	<u>1,302,095</u>	<u>1,302,095</u>	<u>1,319,258</u>

13 RELATED PARTIES

As at 31 December 2021, there were no related party transactions.

14 STATEMENT OF CASH FLOWS

The Hindu Charitable Trust has chosen to take advantage of the disclosure exemption of section 7.1B of FRS 102, where a small entity is not required to comply with this section.

## THE HINDU CHARITABLE TRUST

### Independent Examiner's Report

#### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

#### Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:


- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the accounts give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

Pavanjeet Singh Bagri (BA, FCA, CTA)  
Chartered Accountant & Tax Advisor  
Ashfords Chartered Accountants

8 April 2022

2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ



**THE HINDU CHARITABLE TRUST**

England & Wales - Charity number 258281

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# Accounts

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यदा यदा हि धर्मस्य ग्लानिर्भवति भारत। अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम्॥  
परित्राणाय साधूनां विनाशाय च दुष्कृताम्। धर्मसंस्थापनार्थाय संभवामि युगे युगे॥



# SHREE HINDU TEMPLE

HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF

Tel. (0113) 275 7024 / 230 7106

Registered Charity No. 258281



## Chairman's Report year 2020

The year ending 31st December 2020 has not been to our expectations. We could not continue with our usual religious and social activities due to Covid 19 guidelines. We had to close the temple from time to time as per Government Guidelines Temple members and devotees could not visit the temple or the community centre.

When we got a chance to comply with the Covid 19 Guidelines, we celebrated a few important dates in our Hindu calendar. All our members have been very cooperative in following the Government guidelines of the Covid19 pandemic.

Unfortunately, during the closure, we noticed that in the community centre part of the timber floor became unsafe due to rising damp caused damage to the joists and floorboards.

I hope the year 2021 will be better for the community.

Niranjan Vakharia

# Ashfords

Chartered Accountants

## Unaudited Financial Statements The Hindu Charitable Trust

For the Year Ended 31 December 2020

Registered Charity Number: 258281

**THE HINDU CHARITABLE TRUST**

**36 ALEXANDRA ROAD  
LEEDS  
WEST YORKSHIRE  
LS6 1RF**

**REPORT AND ACCOUNTS  
For the year ended 31 December 2020**

**REGISTERED CHARITY No 258281**

<b>CONTENTS</b>	<b>PAGE</b>
<b>INDEPENDENT EXAMINERS REPORT</b>	<b>1</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>2</b>
<b>BALANCE SHEET</b>	<b>3</b>
<b>NOTES TO THE ACCOUNTS</b>	<b>4-7</b>

## **THE HINDU CHARITABLE TRUST**

### **Independent Examiner's Report**

#### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST**

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

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

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

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

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the accounts give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

Pavanjeet Singh Bagri (BA, FCA, CTA)  
Chartered Accountant & Tax Advisor  
Ashfords Chartered Accountants

28 October 2021

2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income from</b>				
Donations	3	19,267	19,267	58,055
Charitable activities	4	55	55	293
HMRC JRS Grant		13,101	13,101	-
Insurance Claim		2,212	2,212	-
<b>Total Income</b>		<u>34,635</u>	<u>34,635</u>	<u>58,348</u>
<b>Expenditure on</b>				
Charitable activities	5	51,798	51,798	72,788
<b>Total Expenditure</b>		<u>51,798</u>	<u>51,798</u>	<u>72,788</u>
<b>Net income/(expenditure)</b>		<b>(17,163)</b>	<b>(17,163)</b>	<b>(14,440)</b>
<b>Reconciliation of funds :</b>				
Fund balances brought forward		<u>1,319,258</u>	<u>1,319,258</u>	<u>1,333,698</u>
<b>Fund balances carried forward</b>		<u><u>1,302,095</u></u>	<u><u>1,302,095</u></u>	<u><u>1,319,258</u></u>

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
<b>Fixed assets :</b>			
Tangible assets	8	1,165,596	1,157,341
		<u>1,165,596</u>	<u>1,157,341</u>
<b>Current assets</b>			
Other debtors		3,806	3,617
Cash at bank and in hand		137,771	161,442
		<u>141,577</u>	<u>165,059</u>
<b>Liabilities</b>			
Creditors : Amount falling due within one year	9	<u>(5,078)</u>	<u>(3,142)</u>
		<u>136,499</u>	<u>161,917</u>
<b>Total net assets</b>		<u><u>1,302,095</u></u>	<u><u>1,319,258</u></u>

**The funds of the charity**

**Unrestricted income funds**

General purposes fund		141,822	169,014
Designated Fund (Properties, Land, Fixtures & Fittings etc)		1,160,273	1,150,244
		<u>1,302,095</u>	<u>1,319,258</u>

Hon Chairman - Mr Niranjan Vakharia

Hon Secretary - Mr Chiragi Solanki

Hon Treasurer - Mr Pal Sandhir

Date : \_\_\_\_\_

## THE HINDU CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 ACCOUNTING POLICIES

##### a) Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Trustee's meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Tangible fixed assets and depreciation - Fixed assets are stated at costs less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided to write off the cost of assets over their useful life at the following rates :

Fixtures and Fittings	25% reducing balance basis
-----------------------	----------------------------

c) Income - All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

e) Funding accounting - Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

f) Going concern - There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2 VOLUNTEERS

The Hindu Charitable Trust relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than the temple priests.

3 DONATIONS

	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£
Private - Individual Donations	19,267	19,267	56,780
Subscriptions	-	-	1,275
	<u>19,267</u>	<u>19,267</u>	<u>58,055</u>

4 CHARITABLE ACTIVITIES - INCOME

	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£
Bank interest Received	55	55	293
	<u>55</u>	<u>55</u>	<u>293</u>

5 CHARITABLE ACTIVITIES - EXPENDITURE

	Notes	Unrestricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£
Wages	6	25,645	25,645	25,319
Employer pension - Nest		396	396	382
Water rates		2,800	2,800	3,645
Insurance		4,378	4,378	4,253
Light & heat		5,920	5,920	7,243
Repairs & maintenance		3,197	3,197	4,762
Telephone & Internet		701	701	1,000
Legal Fees		-	-	1,290
Bank charges & Interest		28	28	-
Advertising, post, printing & stat.		510	510	805
Sundries		2,387	2,387	6,159
Cleaning expenses		3,111	3,111	5,722
Religious & cultural events		51	51	8,942
Accountancy		900	900	900
<b>Depreciation:</b>				
Fixtures & fittings	8	1,774	1,774	2,366
		<u>51,798</u>	<u>51,798</u>	<u>72,788</u>

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

6 WAGES

No remuneration was paid to the trustees in the year. The wages paid to the Priests were as follows :

Wages :	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Priests	25,645	25,319
	<u>25,645</u>	<u>25,319</u>
Employees during the year	2	2

There is no key management with remuneration.

7 TAXATION

As a charity, The Hindu Charitable Trust is exempt from tax in income and gains falling with section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects . No tax charges have arisen in the charity.

8 TANGIBLE FIXED ASSETS

	<b>Freehold Land &amp; Buildings</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As At 01/01/2020	1,150,244	102,785	1,253,029
Additions	10,029	-	10,029
As At 31/12/2020	<u>1,160,273</u>	<u>102,785</u>	<u>1,263,058</u>
<b>Depreciation</b>			
As At 01/01/2019	-	95,688	95,688
Charge for the year	-	1,774	1,774
As At 31/12/2019	<u>-</u>	<u>97,462</u>	<u>97,462</u>
<b>Net Book Value</b>			
As At 31/12/2019	<u>1,160,273</u>	<u>5,323</u>	<u>1,165,596</u>
As At 01/01/2019	<u>1,150,244</u>	<u>7,097</u>	<u>1,157,341</u>

Note: During the year, Tangible fixed assets were revalued based on the valuation of the Trustee.

9 CREDITORS

Amounts falling due within one year	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other Creditors	3,961	3,044
PAYE Payable	1,117	98
	<u>5,078</u>	<u>3,142</u>

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds £
Tangible Fixed Assets	1,160,273	1,160,273
Net Current Assets	141,822	141,822
Net Assets at 31 December 2020	<u>1,302,095</u>	<u>1,302,095</u>

11 FUND ANALYSIS

	Balance at 31/12/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2020 £
Unrestricted Funds	1,319,258	34,635	51,798	1,302,095
	<u>1,319,258</u>	<u>34,635</u>	<u>51,798</u>	<u>1,302,095</u>

12 STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE NOTE FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Income from</b>			
Donations	58,055	58,055	91,416
Charitable activities	293	293	177
Gift Aid Tax Refunds	-	-	14,651
<b>Total Income</b>	<u>58,348</u>	<u>58,348</u>	<u>106,244</u>
<b>Expenditure on</b>			
Charitable activities	72,788	72,788	72,918
<b>Total Expenditure</b>	<u>72,788</u>	<u>72,788</u>	<u>72,918</u>
<b>Net income/(expenditure)</b>	(14,440)	(14,440)	33,326
<b>Reconciliation of funds :</b>			
Fund balances brought forward	1,333,698	1,333,698	1,300,372
<b>Fund balances carried forward</b>	<u>1,319,258</u>	<u>1,319,258</u>	<u>1,333,698</u>

13 RELATED PARTIES

As at 31 December 2020, there were no related party transactions.

14 STATEMENT OF CASH FLOWS

The Hindu Charitable Trust has chosen to take advantage of the disclosure exemption of section 7.1B of FRS 102, where a small entity is not required to comply with this section.

**THE HINDU CHARITABLE TRUST**

**Independent Examiner's Report**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST**

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the account give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

Pavanjeet Singh Bagri (BA, FCA, CTA)  
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28 October 2021

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