

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

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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 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 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



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
		£	£	£
Income from				
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/>
Total Income		94,891	94,891	34,635
		<hr/>	<hr/>	<hr/>
Expenditure on				
Charitable activities	5	74,240	74,240	51,798
		<hr/>	<hr/>	<hr/>
Total Expenditure		74,240	74,240	51,798
		<hr/>	<hr/>	<hr/>
Net income/(expenditure)		20,651	20,651	(17,163)
Reconciliation of funds :				
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 £
Fixed assets :			
Tangible assets	8	1,164,265	1,165,596
		<u>1,164,265</u>	<u>1,165,596</u>
Current assets			
Other debtors		3,967	3,806
Cash at bank and in hand		160,913	137,771
		<u>164,880</u>	<u>141,577</u>
Liabilities			
Creditors : Amount falling due within one year	9	(6,399)	(5,078)
		<u>158,481</u>	<u>136,499</u>
Total net assets		<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	1,160,273	1,160,273
(Properties, Land, Fixtures & Fittings etc)		
	<u><u>1,322,746</u></u>	<u><u>1,302,095</u></u>

Hon Chairman - Mr Niranjan Vakharia

Hon Secretary - Ms Chiragi Solanki

Hon Treasurer - Mr Niranjan 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
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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.

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
Depreciation:				
Fixtures & fittings	8	<u>1,331</u>	<u>1,331</u>	<u>1,774</u>
		<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 £
Cost			
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>
Depreciation			
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>
Net Book Value			
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	<u>1,440</u>	<u>1,117</u>
	<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	1,322,746	1,322,746

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
	1,302,095	94,891	74,240	1,322,746

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

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from			
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	-
Total Income	34,635	34,635	58,348
Expenditure on			
Charitable activities	51,798	51,798	72,788
Total Expenditure	51,798	51,798	72,788
Net income/(expenditure)	(17,163)	(17,163)	(14,440)
Reconciliation of funds :			
Fund balances brought forward	1,319,258	1,319,258	1,333,698
Fund balances carried forward	1,302,095	1,302,095	1,319,258

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

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8 April 2022

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