

# **Ashfords**

Chartered Accountants

## **Unaudited Financial Statements The Hindu Charitable Trust**

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

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**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**

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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 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

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परित्राणाय साधूनां विनाशाय च दुष्कृताम्। धर्मसंस्थापनार्थाय संभवामि युगे युगे॥



## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

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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 Prabhashankar 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 प्रलयोन्मेषः भवति, अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम्॥  
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## SHREE HINDU TEMPLE HINDU CHARITABLE TRUST

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### 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

*V. Pathak*

Hon Secretary - Mrs Kailash Vati Sarda

*K. Sarda*

Hon Treasurer - Ms Sangeeta Sharma

*S. 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
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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.

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 :	2022 £	2021 £
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	2022 £	2021 £
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	1,311,293	1,311,293

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
	1,322,746	77,643	89,096	1,311,293

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>	94,891	94,891	34,635
<b>Expenditure on</b>			
Charitable activities	74,240	74,240	51,798
<b>Total Expenditure</b>	74,240	74,240	51,798
<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>	1,322,746	1,322,746	1,302,095

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.