

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

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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:

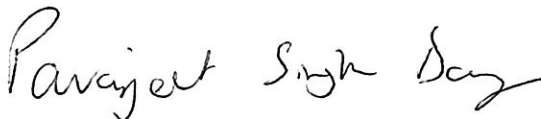
- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the 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

3 March 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 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)
- Chargi 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%.

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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



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
		£	£	£
Income from				
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/>
Total Income		143,099	143,099	77,643
		<hr/>	<hr/>	<hr/>
Expenditure on				
Charitable activities	5	82,507	82,507	89,096
		<hr/>	<hr/>	<hr/>
Total Expenditure		82,507	82,507	89,096
		<hr/>	<hr/>	<hr/>
Net income/(expenditure)		60,592	60,592	(11,453)
Reconciliation of funds :				
Fund balances brought forward		<u>1,311,293</u>	<u>1,311,293</u>	<u>1,322,746</u>
Fund balances carried forward		<u>1,371,885</u>	<u>1,371,885</u>	<u>1,311,293</u>

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets :			
Tangible assets	8	1,172,073	1,163,669
		<u>1,172,073</u>	<u>1,163,669</u>
Current assets			
Other debtors		4,843	4,428
Cash at bank and in hand		205,655	144,718
		<u>210,498</u>	<u>149,146</u>
Liabilities			
Creditors : Amount falling due within one year	9	(10,686)	(1,522)
		<u>199,812</u>	<u>147,624</u>
Total net assets		<u>1,371,885</u>	<u>1,311,293</u>

The funds of the charity

Unrestricted income funds

General purposes fund	211,612	151,020
Designated Fund	1,160,273	1,160,273
(Properties, Land, Fixtures & Fittings etc)		
	<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
Depreciation:				
Fixtures & fittings	8	3,105	3,105	1,045
		<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 £
Cost			
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>
Depreciation			
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>
Net Book Value			
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
	£	£	£
Income from			
Donations	77,152	77,152	86,353
Charitable activities	491	491	-
HMRC JRS Grant	-	-	8,538
Total Income	<u>77,643</u>	<u>77,643</u>	<u>94,891</u>
Expenditure on			
Charitable activities	89,096	89,096	74,240
Total Expenditure	<u>89,096</u>	<u>89,096</u>	<u>74,240</u>
Net income/(expenditure)	(11,453)	(11,453)	20,651
Reconciliation of funds :			
Fund balances brought forward	1,322,746	1,322,746	1,302,095
Fund balances carried forward	<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.