

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

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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 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

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

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2024

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

The funds of the charity

Unrestricted income funds

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

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 cost incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs than 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
	<u>118,997</u>	<u>118,997</u>	<u>117,425</u>

4 CHARITABLE ACTIVITIES - INCOME

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest Received	2,113	2,113	2,475
	<u>2,113</u>	<u>2,113</u>	<u>2,475</u>

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
Depreciation:				
Fixtures & fittings	8	3,358	3,358	3,105
		<u>112,513</u>	<u>112,513</u>	<u>82,507</u>

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
Cost	£	£	£
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>
Depreciation			
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>
Net Book Value			
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	<u>10,803</u>	<u>6,072</u>
	<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	1,397,876	1,397,876

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
	1,371,885	138,504	112,513	1,397,876

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

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

13 RELATED PARTIES

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