

HINDU CULTURAL ORGANISATION

England & Wales · Charity number 261646

Details

Status Registered

Legal form Other

Registered 1970-10-21

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

Contact

Address 253 Edge Lane
Liverpool
L7 9LB

Phone 0151 538 5442

Email amit@bobbibeck.com

Website www.hcoliverpooltemple.com/

Activities

Objects: A) TO ENABLE HINDUS TO WORSHIP, HOLD HINDU FESTIVALS AND PERFORM ALL RITES CONNECTED WITH BIRTHS, MARRIAGES AND DEATHS AND FULL FACILITIES SHALL BE OFFERED TO ALL SHADES OF THOUGHT WITHIN THE HINDU RELIGION. B) TO ADVANCE EDUCATION IN HINDU CULTURE BY OFFERING FACILITIES FOR TEACHING HINDI AND SANSKRIT LITERATURE, BY PROVIDING AN INFORMATION BUREAU FOR FURTHER STUDY OF HINDI AND SANSKRIT LITERATURE AND OFFERING A FORUM FOR LECTURES AND DISCUSSIONS ON HINDU CULTURE.

Activities: To provide a place of worship for the Hindu Community, hold Hindu festivals and offer full facilities to all shades of thought within the Hindu religion. To advance education in Hindu Culture by offering facilities for reading, social and cultural activities. To provide day care to the elderly and community facilities for the local community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE MERSEYSIDE
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£55,133	£30,812	-	-
2024-03-31	£77,144	£101,550	-	-
2023-03-31	£76,016	£63,213	-	-
2022-03-31	£111,180	£111,163	-	-
2021-03-31	£14,875	£38,848	-	-

Trustees

Name	Role	Appointed
Amit JUNEJA		2024-07-01
pushpa yadav		2024-01-01
sibani Ghosh		2024-01-01

HINDU CULTURAL ORGANISATION

England & Wales - Charity number 261646

Accounts

Charity No. 261646

Report of the Trustees and
Unaudited Financial Statements for the year ended 31 March 2025
for

The Hindu Cultural Organisation

THE HINDU CULTURAL ORGANISATION
Financial Statements
for the year ended 31 March 2025

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THE HINDU CULTURAL ORGANISATION
Trustees' report and financial statements

for the year ended 31 March 2025

The Trustees present their report and the financial statements for the year ended 31 March 2025.

Note 1 to the accounts and comply with the charity's trust deed and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The Trustees who served during the year and up to the date of this report are listed below.

Legal and administrative information

Charity Name **THE HINDU CULTURAL ORGANISATION**

Charity number 261646

Office Address **253 Edge Lane**
Liverpool
L7 2PH

Trustees **Mr Amit Juneja**
Mrs Pushpa Yadav
Mrs Sibani Ghosh

Independent ***CWC Consultants Services***
Examiner ***Business First Centre***
Block B
23 Goodlass Road
Hunts Cross
LIVERPOOL
L24 9HJ

Bankers Barclays
Liverpool Branch

Charity No. 261646

THE HINDU CULTURAL ORGANISATION

Report of the Trustees for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a place of worship for the Hindu Community, and promote advancement of the Hindu religion for the inhabitants of Merseyside and surrounding area.

Relief of elderly in Merseyside.

ACHIEVEMENT AND PERFORMANCE

Review of business

The charity has incurred a surplus during the current year and the income over expenditure as set out on page 5 of the statement of financial activities was £24,321. This surplus has been transferred to the cumulative funds brought forward at the beginning of the financial year and carried forward to next year 2026.

FINANCIAL REVIEW

Reserves policy

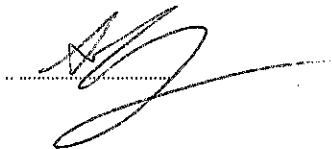
It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

PUBLIC BENEFIT

To promote for the benefit of the inhabitants of Merseyside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants

ON BEHALF OF THE BOARD:



Report of the Trustees for the year ended 31 March 2025

Statement of Trustees' Responsibilities:

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on Page 1 of the trustees report.

Approved by the trustees and signed on its behalf by:



Mr Amit Juneja

Trustee

Date: 03.02.26

THE HINDU CULTURAL ORGANISATION
Independent Examiner's Report to the Trustees
for the year ended 31 March 2025

I report on the accounts for The Hindu Cultural Organisation for the year ended 31 March 2025.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act
to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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 accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts present -

a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 03.02.26

C P Agorom BA(Hons) ICPA
Independent Examiner
CWC Consultants Services

THE HINDU CULTURAL ORGANISATION

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Incoming resources from generated funds:					
Other income - Individual Donations		3,286		3,286	7,056
Voluntary income - various Donations		42,412		42,412	60,372
Senior social Club		385		385	175
Activities for generating funds	2				
Temple Hire		120		120	
Investment income		108		108	91
Rental income	3	8,822		8,822	9,450
Total incoming resources		55,133		55,133	77,144
Resources expended					
Costs of generating funds					
Support costs: Management	4	7,011		7,011	9,885
Priest Freelance		-		-	2,885
Overhead costs:		-		-	
Flats - Builders		-		-	61,000
Other repairs		9,000		9,000	9,272
Other overhead costs		11,374		11,374	15,140
Sundries: including payment to Regium		180		180	138
Depreciation	7	2,997		2,997	2,664
Governance costs		250		250	250
Total resources expended		30,812		30,812	101,234
Net incoming/outgoing resources before transfers					
Gross transfers between funds					
	10	24,321		24,271 -	24,090
Reconciliation of funds					
Total funds brought forward		119,932		120,248	144,338
Total funds carried forward	10	144,253		144,519	120,248

THE HINDU CULTURAL ORGANISATION
Balance Sheet as at 31 March 2025

Charity No. 261646

	Notes	2025		2024	
		Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
		£	£	£	£
Fixed assets					
Tangible assets	7		<u>33,451</u>		<u>36,132</u>
Current assets					
Debtors	8				
Cash at bank and in hand		<u>111,552</u>		<u>84,300</u>	
Creditors: amounts falling due within one year					
	9	<u>(750)</u>		<u>(500)</u>	
Net current assets			110,802		83,800
TOTAL ASSETS LESS CURRENT LIABILITIES					
Net assets			<u><u>144,253</u></u>		<u><u>119,932</u></u>
Income funds					
Brought forward funds			119,932		144,338
Unrestricted funds:	10		24,321		-24,406
Total charity funds			<u><u>144,253</u></u>		<u><u>119,932</u></u>

Approved by the trustees on and signed on their behalf by:

Mr Amit Juneja
Trustee

THE HINDU CULTURAL ORGANISATION

**Notes to the financial statements
for the year ended 31 March 2025**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting Unaudited Financial Statements for the year ended 31 March 2019 by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 2011.

The financial statements have been prepared on a going concern basis that assumes that the charity will continue to receive the support of its bankers, creditors and funders.

The charity is aware of the deficit incurred and is in the process of addressing this including actions to secure more funding and implement efficiency strategies.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include all funds that the trustees use at their discretion, and have set aside resources for a specific purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(d) Resources expended

Expenditure is recognised on an actual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(e) Charitable activities

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.

(f) Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% per annum on a straight line basis
Long leasehold	2% per annum on a straight line basis
Plant & machinery	15% reducing balance
Fixtures & fittings	15% reducing balance
Heritage assets	10% reducing balance

(g) Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

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THE HINDU CULTURAL ORGANISATION

Notes to the financial statements
for the year ended 31 March 2025

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Temple Hire	120	-	120	-
	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Rental income	8,822	-	8,822	9,450
Other income				
Interest receivable	-	-	-	3
		<u>-</u>	<u>8,822</u>	<u>9,453</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Support costs	7,011		7,011	9,885
	<u>7,011</u>	<u>-</u>	<u>7,011</u>	<u>9,885</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the previous year.

Trustees' Expenses

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them was reimbursed expenses.

6. FREELANCE COSTS

	Total 2025	Total 2024
	£	£
Priest - Freelance	-	2,885
	<u>-</u>	<u>2,885</u>

THE HINDU CULTURAL ORGANISATION

Notes to the Financial Statements
for the year ended 31 March 2025

7. Tangible fixed assets

	Freehold property	Long Leasehold	Plant & machinery	Fixtures& Fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2024	32,906	115,016	12,606	19,495	180,023
Additions					
At 31 March 2025	32,906	115,016	12,606	19,495	180,023
Depreciation					
At 1 April 2024	17,289	94,317	12,606	19,363	143,575
Charge for the period	680	2,300		17	2,997
At 31 March 2025	17,969	96,617	12,606	19,380	146,572
Net Book Values					
At 31 March 2025	14,937	18,399	-	115	33,451
At 31 March 2024	15,617	20,699	-	132	36,448

THE HINDU CULTURAL ORGANISATION

Notes to the financial statements
for the year ended 31 March 2025

	2025	2024
	£	£
8. Other debtors	-	-
	-	-

	2025	2024
	£	£
9. Creditors: amounts falling due within one year		
Other creditors	750	500
Accruals	-	-
	-	-

10. Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Building fund	-	-	-	-	-
Community Cohesion Fund	-	-	-	-	-
	-	-	-	-	-

HINDU CULTURAL ORGANISATION**Detailed Statement of Financial Activities**
for the year ended 31 March 2025

	2025 £	2024 £
INCOMING RESOURCES		
Donations	42,412	60,372
Individuals	3,286	7,071
Senior Social Club	385	175
Investment income	108	76
Temple Hire	120	
Rental income	8,822	9,450
	<u>55,133</u>	<u>77,144</u>
 RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Priest - Freelance	-	2,885
Governance costs:		
Accountancy	250	250
	<u>250</u>	<u>3,135</u>
 Support costs:		
Management		
Insurance	?	1,100
Light & heat	6,506	8,269
Telephone	505	516
	<u>7,011</u>	<u>9,885</u>
Total support costs	<u>7,261</u>	<u>13,020</u>
 Overheads costs		
Flats - Builders costs	-	61,000
General repairs	9,000	9,272
Catering costs incl Cooks	11,374	13,500
Cleaning & security	-	1,640
Sundries Payment to Regium	180	138
Freehold property	680	347
Long Leashold	2,300	2,300
Fixtures & fittings	17	17
	<u>30,812</u>	<u>101,234</u>
Total resources expended	<u>30,812</u>	<u>101,234</u>
 Surplus funds for the year carried forward to 2026	<u>24,321</u>	<u>-24,090</u>

HINDU CULTURAL ORGANISATION

England & Wales - Charity number 261646

Accounts

Charity No. 261646

Report of the Trustees and
Unaudited Financial Statements for the year ended 31 March 2024
for

The Hindu Cultural Organisation

THE HINDU CULTURAL ORGANISATION
Financial Statements
for the year ended 31 March 2024

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THE HINDU CULTURAL ORGANISATION
Trustees' report and financial statements

for the year ended 31 March 2024

The Trustees present their report and the financial statements for the year ended 31 March 2024.

Note 1 to the accounts and comply with the charity's trust deed and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The Trustees who served during the year and up to the date of this report are listed below.

Legal and administrative information

Charity Name **THE HINDU CULTURAL ORGANISATION**

Charity number **261646**

Office Address **253 Edge Lane**
Liverpool
L7 2PH

Trustees **Mr R L Juneja**
Mr S P Malhotra

Independent **Whitfield Accounting &**
Examiner **Integrated Services Ltd**
c/o Business First
23 Goodlass Road
Hunts Cross
LIVERPOOL
L24 9HJ

Bankers **Barclays**
Liverpool Branch

Charity No. 261646

THE HINDU CULTURAL ORGANISATION

Report of the Trustees for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

- To provide a place of worship for the Hindu Community, and promote advancement of the Hindu religion for the inhabitants of Merseyside and surrounding area.

ACHIEVEMENT AND PERFORMANCE

Review of business

The charity has incurred a deficit during the current year and the income over expenditure as set out on page 5 of the statement of financial activities was -£ 24,406. This deficit has been transferred to the cumulative funds brought forward at the beginning of the financial year and carried forward to next year 2025.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

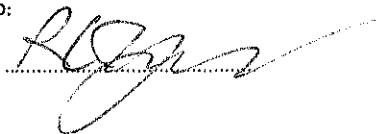
The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

PUBLIC BENEFIT

To promote for the benefit of the inhabitants of Merseyside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants

ON BEHALF OF THE BOARD:

Mr R L Juneja



Report of the Trustees for the year ended 31 March 2024

Statement of Trustees' Responsibilities:

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements of each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

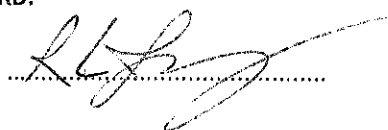
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on Page 1 of the trustees report.

Approved by the trustees and signed on its behalf by:

ON BEHALF OF THE BOARD:

Mr R L Juneja

A handwritten signature in black ink, appearing to be 'R L Juneja', written over a dotted line.

THE HINDU CULTURAL ORGANISATION

Financial Statements
for the year ended 31 March 2024

I report on the accounts for the year ended 31 March 2024 set out on pages five to ten.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act
to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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 accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts present -

a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:8/11/24.....

C P Agorom BA(Hons) ICPA
Independent Examiner
Whitfield Accounting &
Integrated Services Ltd

THE HINDU CULTURAL ORGANISATION

Statement of Financial Activities
for the year ended 31 March 2024

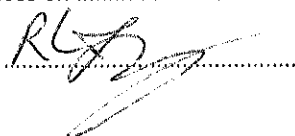
	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources	1				
Incoming resources from generated funds:					
Other income - Individual Donations		7,056		7,056	2,442
Voluntary income - various Donations		60,372		60,372	63,888
Senior social Club		175		175	375
Investment income		91		91	3
Rental income	2	9,450		9,450	9,308
Total incoming resources		77,144		77,144	76,016
Resources expended					
Costs of generating funds:					
Support costs: Management	3	9,885		9,885	8,094
Priest - Freelance	4	2,885		2,885	3,643
Overhead costs:					
Flats - Builders costs		61,000		61,000	20,000
Other repairs		9,272		9,272	13,241
Other overhead costs		15,140		15,140	15,321
Sundries: including payment to Regium		138		138	
Depreciation	5	2,980		2,980	2,664
Governance costs		250		250	250
Total resources expended		101,550		101,550	63,213
Net incoming/outgoing resources before transfers					
Gross transfers between funds		- 24,406		-24,406	12,803
Reconciliation of funds					
Total funds brought forward		144,338		144,338	131,535
Total funds carried forward		119,932		119,932	144,338

THE HINDU CULTURAL ORGANISATION
Balance Sheet as at 31 March 2024

	Notes	2024		2023	
		Unrestricted funds		Unrestricted funds	
		£	£	£	£
Fixed assets					
Tangible assets	5		36,132		39,112
			<u> </u>		<u> </u>
Current assets					
Debtors	8				
Cash at bank and in hand			<u>84,300</u>		<u>105,476</u>
Creditors: amounts falling due within one year					
	9	<u>(500)</u>		<u>(250)</u>	
Net current assets			83,800		105,226
TOTAL ASSETS LESS CURRENT LIABILITIES					
Net assets			<u>119,932</u>		<u>144,338</u>
Income funds					
Brought forward funds			144,338		131,535
Unrestricted funds:			-24,406		12,803
Total charity funds			<u>119,932</u>		<u>144,338</u>

Approved by the trustees on 8/11/24 and signed on their behalf by:

Mr R L Juneja



THE HINDU CULTURAL ORGANISATION

Notes to the financial statements

for the year r for the year ended 31 March 2024

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting Unaudited Financial Statements by Charities (SORP 2005) which was issued in March 2005, applicable UK Accounting Standards and the Charities Act 2011. The SORP 2005 is primarily designed for smaller charities hence applicable to this Charity as there is no requirement to have their accounts audited.

The financial statements have been prepared on a going concern basis that assumes that the charity will continue to receive the support of its bankers, creditors and funders.

The charity is aware of the deficit incurred and is in the process of addressing this including actions to secure more funding and implement efficiency strategies.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include all funds that the trustees use at their discretion, and have set aside resources for a specific purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(d) Resources expended

Expenditure is recognised on an actual basis as a liability is incurred. Expenditure includes any VAT which cannot fully recovered, and is reported as part of the expenditure to which it relates.

(e) Charitable activities

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.

(f) Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% per annum on a straight line basis
Long leasehold	2% per annum on a straight line basis
Plant & machinery	15% reducing balance
Fixtures & fittings	15% reducing balance
Heritage assets	10% reducing balance

(g) Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

THE HINDU CULTURAL ORGANISATION

Notes to the financial statements for the year ended 31 March 2024

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME	Unrestricted	Restricted	Total	Total
	funds	funds	2024	2023
	£	£	£	£
Rental income	9,450	-	9,450	9,308
Interest receivable	91	-	91	3
	<u>9,541</u>	<u>-</u>	<u>9,541</u>	<u>9,311</u>

3. COSTS OF GENERATING VOLUNTARY INCOME	Unrestricted	Restricted	Total	Total
	funds	funds	2024	2023
	£	£	£	£
Support costs	9,885	-	9,885	8,094

TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the previous year.

Trustees' Expenses

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them was reimbursed expenses.

4. FREELANCE COSTS	Total	Total
	2024	2023
	£	£
Priest - Freelance	2,885	3,643

THE HINDU CULTURAL ORGANISATION

Notes to the Financial Statements
for the year ended 31 March 2024

5. Tangible fixed assets

	Freehold property	Long Leasehold	Plant & machinery	Fixtures & fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2023	32,906	115,016	12,606	19,495	180,023
Additions					
At 31 March 2024	32,906	115,016	12,606	19,495	180,023
Depreciation					
At 1 April 2023	16,942	92,017	12,606	19,346	140,911
Charge for the year	658	2,300		22	2,980
At 31 March 2024	17,600	94,317	12,606	19,368	143,891
Net Book Values					
At 31 March 2024	15,306	20,699	-	127	36,132
At 31 March 2023	15,964	22,999	-	149	39,112

	2024	2023
	£	£
6. Creditors: amounts falling due within one year		
Other creditors	500	250
Accruals	-	-
	500	250

HINDU CULTURAL ORGANISATION
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	2024	2023
INCOMING RESOURCES		
Donations	60,372	63,888
Individuals	7,056	2,442
Senior Social Club	175	375
Business Premium tfrd	-	-
Investment income	91	3
Rental income	9,450	9,308
	<u>77,144</u>	<u>76,016</u>
 RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Priest - Freelance	2,885	3,643
Governance costs:		
Accountancy	250	250
	<u>3,135</u>	<u>3,893</u>
 Support costs:		
Management		
Insurance	1,100	995
Light & heat	8,269	6,697
Telephone	516	402
	<u>9,885</u>	<u>8,094</u>
Total support costs	<u>13,020</u>	<u>11,987</u>
 Overheads costs		
Flats - Builders costs	61,000	20,000
General repairs	9,272	13,241
Catering costs incl Cooks	13,500	14,040
Cleaning & security	1,640	1,255
Unpaid cheque	-	26
Sundries Payment to Regium	138	-
Freehold property	658	347
Long Leashold	2,300	2,300
Plant & machinery	-	-
Fixtures & fittings	22	17
	<u>101,550</u>	<u>63,213</u>
Total resources expended	<u>101,550</u>	<u>63,213</u>
 Surplus funds for the year carried forward to 2025	<u>-24,406</u>	<u>12,803</u>

HINDU CULTURAL ORGANISATION

England & Wales - Charity number 261646

Accounts

Charity No. 261646

Report of the Trustees and
Unaudited Financial Statements for the year ended 31 March 2023
for
The Hindu Cultural Organisation

THE HINDU CULTURAL ORGANISATION
Financial Statements
for the year ended 31 March 2023

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Charity No. 261646

**THE HINDU CULTURAL ORGANISATION
Trustees' report and financial statements**

for the year ended 31 March 2023

The Trustees present their report and the financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed and the Statement of the Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The Trustees who served during the year and up to the date of this report are listed below.

Legal and administrative information

Charity Name THE HINDU CULTURAL ORGANISATION

Charity number 261646

Office Address 253 Edge Lane
Liverpool
L7 2PH

Trustees Mr S P Malthora
Mr R L Juneja
Mr Ravi Mehta

Independent Examiner Whitfield Accounting & Integrated Services Ltd
Business First
23 Goodlass Road
Hunts Cross
Liverpool
L24 9HJ

Bankers Barclays

Charity No. 261646

THE HINDU CULTURAL ORGANISATION

Report of the Trustees for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a place of worship for the Hindu Community, and promote advancement of the Hindu religion for the inhabitants of Merseyside and surrounding area.

Relief of elderly in Merseyside.

ACHIEVEMENT AND PERFORMANCE

Review of business

The charity has incurred a surplus during the current year and the net income over expenditure as set out on page 5 of the statement of financial activities was £12,803. This surplus has been transferred to the cumulative funds brought forward at the beginning of the financial year and carried forward to next year 2024..

FINANCIAL REVIEW

The principal sources of funding for the charity are Donations, Rental income and Gift Aid repayment. The latter would be applied for shortly.

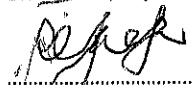
Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances. The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

PUBLIC BENEFIT

To promote for the benefit of the inhabitants of Merseyside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants

ON BEHALF OF THE BOARD:



Mr R. Juneja
Trustee

Date: 10.10.24

Report of the Trustees for the year ended 31 March 2023

Statement of Trustees' Responsibilities:

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the charity trustees to

of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

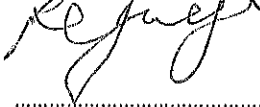
- make judgements and estimates that are prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on Page 1 of the trustees report.

Approved by the trustees and signed on its behalf by:

ON BEHALF OF THE BOARD:



.....
Mr R L Juneja
Trustee

THE HINDU CULTURAL ORGANISATION
Financial Statements
for the year ended 31 March 2023

I report on the accounts for the year ended 31 March 2023 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act
to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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 accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts present -

a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

10.10.24

Date:

C P Agorom BA(Hons) ICPA
Independent Examiner
Whitfield Accounting &
Integrated Services Ltd

THE HINDU CULTURAL ORGANISATION

Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generated funds:					
Other income - Individual Donations		2,442		2,442	1,698
Voluntary income - various Donations Senior social Club		375	63,888	63,888	21,399
Activities for generating funds	2			375	-
Investment income		3		3	
Business Premium tfrd					56,000
Rental income		9,308		9,308	8,083
Transfers of income	3				24,000
Total incoming resources		12,128	63,888	76,016	111,180
Resources expended					
Costs of generating funds					
Fundraising trading: cost of goods etc	4	3,643		3,643	661
Support costs: Management		8,094		8,094	1,695
Overhead costs					
Flats - Builders			20,000	20,000	69,542
Other repairs			13,241	13,241	28,204
Other overhead costs		15,321		15,321	7,897
Depreciation	7	2,664		2,664	2,664
Governance costs		250		250	500
Total resources expended		29,972	33,241	63,213	111,163
Net incoming/outgoing resources before transfers					
Gross transfers between funds					
	10	- 17,844	30,647	12,803	17
Reconciliation of funds					
Total funds brought forward		- 17,844	30,647	131,535	131,518
Total funds carried forward	10	(17,844)	30,647	144,338	131,535

THE HINDU CULTURAL ORGANISATION
Balance Sheet as at 31 March 2023

Charity No. 261646

	Notes	2023		2022	
		Unrestricted funds £	Restricted funds £	Unrestricted funds £	Restricted funds £
Fixed assets					
Tangible assets	7		39,112		41,776
			<u>39,112</u>		<u>41,776</u>
Current assets					
Debtors	8				
Cash at bank and in hand		<u>105,476</u>		<u>90,009</u>	
Creditors: amounts falling due within one year					
	9	<u>(250)</u>		<u>(250)</u>	
Net current assets			105,226		89,759
TOTAL ASSETS LESS CURRENT LIABILITIES					
Net assets			<u><u>144,338</u></u>		<u><u>131,535</u></u>
Income funds					
Brought forward funds			131,535		131,518
Unrestricted funds:	10		12,803		17
Total charity funds			<u><u>144,338</u></u>		<u><u>131,535</u></u>

Approved by the trustees on 10.10.24

THE HINDU CULTURAL ORGANISATION

**Notes to the financial statements
for the year ended 31 March 2023**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 2011.

The financial statements have been prepared on a going concern basis that assumes that the charity will continue to receive the support of its bankers, creditors and funders.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include all funds that the trustees use at their discretion, and have set aside resources for a specific purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(d) Resources expended

Expenditure is recognised on an actual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(e) Charitable activities

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.

(f) Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% per annum on a straight line basis
Long leasehold	2% per annum on a straight line basis
Plant & machinery	15% reducing balance
Fixtures & fittings	15% reducing balance
Heritage assets	10% reducing balance

(g) Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

THE HINDU CULTURAL ORGANISATION

**Notes to the financial statements
for the year ended 31 March 2023**

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Daycare project net income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Rental income	9,308	-	9,308	8,083
Other income				
Interest receivable	3	-	3	-
	<u>9,311</u>	<u>-</u>	<u>9,311</u>	<u>8,083</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	£	£	Total 2023 £	Total 2022 £
Support costs	-	-	8,094	1,695
	<u>-</u>	<u>-</u>	<u>8,094</u>	<u>1,695</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the previous year.

Trustees' Expenses

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them was reimbursed expenses.

6. FREELANCE COSTS

	Total 2023 £	Total 2022 £
Priest - Freelance	3,643	661
	<u>3,643</u>	<u>661</u>

THE HINDU CULTURAL ORGANISATION

Notes to the Financial Statements
for the year ended 31 March 2023

7. Tangible fixed assets

	Freehold property	Long Leasehold	Plant & machinery	Fixtures & fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2022	32,906	115,016	12,606	19,495	180,023
Additions					
At 31 March 2023	32,906	115,016	12,606	19,495	180,023
Depreciation					
At 1 April 2022	16,595	89,717	12,606	19,329	138,247
Charge for the period	347	2,300		17	2664
At 31 March 2023	16,942	92,017	12,606	19,346	140,911
Net Book Values					
At 31 March 2023	15,964	22,999	-	149	39,112
At 31 March 2022	16,311	25,299	-	166	41,776

THE HINDU CULTURAL ORGANISATION

Notes to the financial statements
for the year ended 31 March 2023

	2023 £	2022 £
8. Other debtors	-	-

	2023 £	2022 £
9. Creditors: amounts falling due within one year		
Other creditors	250	250
Accruals	-	-

10. Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Building fund	-	-	-	-	-
Community Cohesion Fund	-	-	-	-	-

HINDU CULTURAL ORGANISATION
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	2023	2022
	£	£
INCOMING RESOURCES		
Donations	63,888	23,097
Individual donations	2,442	
Senior Social Club	375	
Business Premium tfrd	-	56,000
Investment income	3	
Other transfer - Current a/c	-	24,000
Rental income	9,308	8,083
	<u>76,016</u>	<u>111,180</u>
 RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Priest - Freelance	3,643	661
Governance costs:		
Bookkeeping costs & payroll	-	-
Accountancy	250	250
	<u>3,893</u>	<u>911</u>
 Support costs:		
Management		
Insurance	995	-
Light & heat	6,697	1,484
Telephone	402	211
	<u>8,094</u>	<u>1,695</u>
 Total support costs	<u>11,987</u>	<u>2,606</u>
 Overheads costs		
Flats - Builders costs	20,000	69,542
General repairs	13,241	28,204
Catering costs incl Cooks (13,500+540)	14,040	8,147
Cleaning & security	1,255	-
unpaid cheque	26	
Freehold property	347	347
Long Leashoid	2,300	2,300
Plant & machinery	-	-
Fixtures & fittings	17	17
	<u>63,213</u>	<u>111,163</u>
 Total resources expended	<u>63,213</u>	<u>111,163</u>
 Surplus funds for the year carried forward to 2024	<u>12,803</u>	<u>17</u>

HINDU CULTURAL ORGANISATION

England & Wales - Charity number 261646

Accounts

Charity No. 261646

Report of the Trustees and
Unaudited Financial Statements for the year ended 31 March 2022
for
The Hindu Cultural Organisation

THE HINDU CULTURAL ORGANISATION
Financial Statements
for the year ended 31 March 2022

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THE HINDU CULTURAL ORGANISATION
Trustees' report and financial statements

for the year ended 31 March 2022

The Trustees present their report and the financial statements for the year ended 31 March 2022.

Note 1 to the accounts and comply with the charity's trust deed and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The Trustees who served during the year and up to the date of this report are listed below.

Legal and administrative information

Charity Name **THE HINDU CULTURAL ORGANISATION**

Charity number 261646

Office Address **253 Edge Lane**
Liverpool
L7 2PH

Trustees **Dr J K Yadav (Deceased)**
Dr A K Ghosh
Mr R Juneja
Mr S P Malthora
Mr R K Mehta (resigned)
Mr Paul Jagota
Mrs B Yadav

Independent **Whitfield Accounting &**
Examiner **Integrated Services Ltd**
Wavertree Business Village
11 Tapton Way
Wavertree
Liverpool
L13 1DA

Bankers **Barclays**

THE HINDU CULTURAL ORGANISATION

Report of the Trustees for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a place of worship for the Hindu community, and promote advancement of the Hindu religion for the inhabitants of Merseyside and surrounding area.

Relief of elderly in Merseyside.

ACHIEVEMENT AND PERFORMANCE

Review of business

The charity has incurred a surplus during the current year and the net deficit of income over expenditure as set out on page 5 of the statement of financial activities was £17.00 . This surplus has been transferred to the cumulative funds brought forward at the beginning of the financial year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

PUBLIC BENEFIT

To promote for the benefit of the inhabitants of Merseyside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants

ON BEHALF OF THE BOARD:

| Mr Paul Jagota - Trustee

.. .. .

Report of the Trustees for the year ended 31 March 2022

Statement of Trustees' Responsibilities:

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the charity trustees to

of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on Page 1 of the trustees report.

Approved by the trustees and signed on its behalf by:

ON BEHALF OF THE BOARD:
Mr Paul Jagota - Trustee

.....

THE HINDU CULTURAL ORGANISATION
Financial Statements
for the year ended 31 March 2022

I report on the accounts for the year ended 31 March 2022 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts present -

a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Cheryl P Agofom ICPA
Independent Examiner
Whitfield Accounting &
Integrated Services Ltd

Date: 15/05/2024
.....
Wavertree Business Village
11 Tipton Way
Wavertree
Liverpool
L13 1DA

THE HINDU CULTURAL ORGANISATION

Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generated funds:					
Other income - Individual Donations		1,698		1,698	14,796
Voluntary income - various Donations Senior social Club		21,399		21,399	
Activities for generating funds	2				
Investment income					79
Business Premium tfrd		56000		56,000	
Rental income		8,083		8,083	
Transfers of income	3	24,000		24,000	
Total incoming resources		111,180	-	111,180	14,875
Resources expended					
Costs of generating funds	4				
Fundraising trading: cost of goods sold and other costs		110,913		110,913	38,598
Governance costs		250	-	250	250
Total resources expended		111,163	-	111,163	38,598
Net incoming/outgoing resources before transfers					
Gross transfers between funds	10	17		17 -	23,973
		17	-	17 -	23,973
Reconciliation of funds					
Total funds brought forward		131,518		131,518	155,491
Total funds carried forward		131,535	-	131,535	131,518

THE HINDU CULTURAL ORGANISATION
Balance Sheet as at 31 March 2022

Charity No. 261646

	Notes	2022		2021	
		Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
		£	£	£	£
Fixed assets					
Tangible assets	7		41,776		44,340
			<u>41,776</u>		<u>44,340</u>
Current assets					
Debtors	8				
Cash at bank and in hand		<u>90,009</u>		<u>87,428</u>	
Creditors: amounts falling due within one year					
	9	<u>(250)</u>		<u>(250)</u>	
Net current assets			89,759	87,178	87,178
TOTAL ASSETS LESS CURRENT LIABILITIES					
Net assets			<u>131,535</u>	<u>131,518</u>	
Income funds					
Brought forward funds			131,518	155,491	
Unrestricted funds:	10		17	-23,973	
Total charity funds			<u>131,535</u>	<u>131,518</u>	

Approved by the trustees on and signed on their behalf by:

Mr Paul Jagota - Trustee

Dr A K Ghosh - Trustee

Mr S P Malthora - Trustee

Mr Juneja - Trustee

Mrs B Yadav - Trustee

THE HINDU CULTURAL ORGANISATION

**Notes to the financial statements
for the year ended 31 March 2022**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting Unaudited Financial Statements for the year ended 31 March 2019 by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 2011.

The financial statements have been prepared on a going concern basis that assumes that the charity will continue to receive the support of its bankers, creditors and funders.

The charity is aware of the deficit incurred and is in the process of addressing this including actions to secure more funding and implement efficiency strategies.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include all funds that the trustees use at their discretion, and have set aside resources for a specific purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(d) Resources expended

Expenditure is recognised on an actual basis as a liability is incurred. Expenditure includes any VAT which cannot fully recovered, and is reported as part of the expenditure to which it relates.

(e) Charitable activities

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.

(f) Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% per annum on a straight line basis
Long leasehold	2% per annum on a straight line basis
Plant & machinery	15% reducing balance
Fixtures & fittings	15% reducing balance
Heritage assets	10% reducing balance

(g) Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

THE HINDU CULTURAL ORGANISATION

**Notes to the financial statements
for the year ended 31 March 2022**

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Daycare project net income	-	-	0	0
	-	-	-	-

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Rental income		-	8,080	0
Other income				
Interest receivable		-	-	-
	-	-	8,080	-

4. COSTS OF GENERATING VOLUNTARY INCOME

	£	£	Total 2022 £	Total 2021 £
Support costs	-		110,913	38,598

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the previous year.

Trustees' Expenses

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them was reimbursed expenses.

6. STAFF COSTS

	Total 2022 £	Total 2021 £
Wages	0	0

THE HINDU CULTURAL ORGANISATION

Notes to the Financial Statements
for the year ended 31 March 2022

7. Tangible fixed assets

	Freehold property	Long Leasehold	Plant & machinery	Fixtures & fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2021	32,906	115,016	12,606	19,395	179,923
Additions				100	100
At 31 March 2022	<u>32,906</u>	<u>115,016</u>	<u>12,606</u>	<u>19,495</u>	<u>180,023</u>
Depreciation					
At 1 April 2021	16,248	87,417	12,606	19,312	135,583
Charge for the period	347	2,300		17	2664
At 31 March 2022	<u>16,595</u>	<u>89,717</u>	<u>12,606</u>	<u>19,329</u>	<u>138,247</u>
Net Book Values					
At 31 March 2022	<u>16,311</u>	<u>25,299</u>	<u>-</u>	<u>166</u>	<u>41,776</u>
At 31 March 2021	<u>16,658</u>	<u>27,599</u>	<u>-</u>	<u>83</u>	<u>44,340</u>

THE HINDU CULTURAL ORGANISATION

Notes to the financial statements
for the year ended 31 March 2022

	2022 £	2021 £
8. Other debtors	-	-
9. Creditors: amounts falling due within one year	2022	2021
Other creditors	250	250
Accruals	-	-

10. Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Building fund	-	-	-	-	-
Community Cohesion Fund	-	-	-	-	-