

Charity registration number 262605 (England and Wales)

**THE HINDU TEMPLE TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE HINDU TEMPLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Mr Arun Thakur (Chairman)	(Appointed 20 February 2025)
	Mr Davinder Kumar Anand	
	Mr Mahanta Shrestha	
	Mr Upinder Kumar Sharma	
	Mr Coossialsing Gopaul	
	Mr Surinder Paul Sharma	
	Mr Satinder Malhotra	
	Mr Balmukund Joshi (Treasurer)	
	Mr Hitesh Chander Sharma	(Appointed 13 April 2025)
Charity number	262605	
Principal address	22 King Street Southall Middlesex UB2 4DA	
Auditor	Makesworth Audit Services Ltd Unit 101, First Floor Cervantes House 5-9 Headstone Road Harrow HA1 1PD	
Bankers	HSBC Bank Plc Punjab National Bank (International) Limited ICICI Bank	

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# THE HINDU TEMPLE TRUST

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# THE HINDU TEMPLE TRUST

## REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The main object of the charity is the advancement of the Hindu religion. In order to achieve its aims the trust continues to manage and maintain the Hindu Temple at 22 King Street in Southall, Middlesex.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

#### Achievements and performance

- The Temple's new building was opened to devotees on 21 July 2006.
- Free Hindi classes are conducted twice a week, both in person and virtually.
- Major religious functions such as Diwali, Karva Chauth, Navratri, and Janmashtami are celebrated regularly.
- The annual Shobha Yatra is very well attended by community leaders, political leaders, high-ranking diplomats from India, Nepal, Mauritius, Kenya, Sri Lanka, Uganda, and representatives from various religious organisations.
- We serve food to approximately 6,000–7,000 devotees on the day.
- As the Yatra is a key event in the Southall calendar, special permission is required from Ealing Council, with total management costs exceeding £40,000.
- During Navratri, the Temple remains extremely busy, welcoming hundreds of devotees daily, with tea, snacks, and meals served throughout the day.
- Prasad/food is served to devotees every Sunday and Tuesday following Bhajan Kirtan (between 12:00 and 14:00 hrs).
- Milk is served to all devotees every Tuesday evening.
- Food is provided for inter-faith group meetings and festivals, supporting community engagement.
- We have received appreciation from devotees for the successful organisation of all events.
- The hall and kitchen are in constant use and have become valuable assets to the Trust. Ongoing efforts are made to raise funds through the organisation of various functions.
- In association with MATV, the Sadbhavna Sandesh program is broadcast on weekends and during special celebrations (such as Navratra, Krishna Janmashtami, etc.) for elderly members who are unable to travel to the temple and wish to participate from home.

#### Financial review

The trust deed authorises the trustees to make and hold investments using the general funds of the charity. As of 31 March 2025, the charity held £1,382,715 in its bank accounts and cash balance.

The charity recorded a surplus for the year amounting to £271,500 (2024: £205,470). The charity does not hold any funds as a custodian trustee.

# THE HINDU TEMPLE TRUST

## REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level which will enable the Temple to maintain its premises and run its normal operations.

#### Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

#### Plans for future periods

The trustees look forward to the activities of the Temple prospering as a result of the attractions of its new building.

#### Structure, governance and management

The charity is governed by a Trust deed. The trustees are committed to the followers of The Sanatan Dharma which means 'The Most Ancient Religion' and the temple known as Shree Ram Mandir is an ideal place of worship and depicts Hindu life in its totality.

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. A trustee must be a life member and must have paid the minimum subscription of £501 before he or she can be eligible to stand for election as a trustee. Trustees have to retire after 5 years in office, but shall be eligible for re-election at the next trustees' election.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Umesh Chander Sharma (Chairman)	(Deceased 20 February 2025)
Mr Arun Thakur (Chairman)	(Appointed 20 February 2025)
Mr Davinder Kumar Anand	
Mr Mahanta Shrestha	
Mr Upinder Kumar Sharma	
Mr Coossialsing Gopaul	
Mr Surinder Paul Sharma	
Mr Satinder Malhotra	
Mr Balmukund Joshi (Treasurer)	
Mr Hitesh Chander Sharma	(Appointed 13 April 2025)

#### Auditor

The auditors, Makesworth Audit Services Ltd, have indicated their willingness to continue in office. The trustees will propose a motion reappointing the auditors at a meeting of the trustees.

#### Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustee's Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

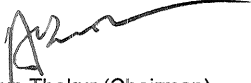
# THE HINDU TEMPLE TRUST

## REPORT (CONTINUED)

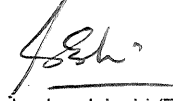
**FOR THE YEAR ENDED 31 MARCH 2025**

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The report was approved by the Board of Trustees.



Mr Arun Thakur (Chairman)



Mr Balmukund Joshi (Treasurer)

23 January 2026

## **THE HINDU TEMPLE TRUST**

### **STATEMENT OF RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees are responsible for preparing the Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for 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 year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# THE HINDU TEMPLE TRUST

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE HINDU TEMPLE TRUST

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#### Opinion

We have audited the financial statements of The Hindu Temple Trust (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.



# THE HINDU TEMPLE TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE HINDU TEMPLE TRUST

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#### **Responsibilities of trustees**

As explained more fully in the statement of responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of trustees and those charged with governance as to actual and potential litigation and claims.
- Enquiry of trustees, compliance functions and roles to identify any instances of non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations and accounting standards; and
- Performing audit work over the risk of management override of controls, including testing of journals entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business, and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.


## THE HINDU TEMPLE TRUST

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE HINDU TEMPLE TRUST

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#### Use of our report

This report is made solely to the Charity's trustees, as a body in accordance with Part 4 of The Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Indra Raj Giri ACA, FCCA (Senior Statutory Auditor)**  
for and on behalf of Makesworth Audit Services Ltd

23 January 2026

**Chartered Certified Accountants**  
**Statutory Auditor**

Unit 101, First Floor, Cerventes House  
5-9 Headstone Road, Harrow, HA1 1PD

Makesworth Audit Services Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE HINDU TEMPLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	481,317	426,422
Investments	4	95,627	74,501
<b>Total income</b>		576,944	500,923
<b>Expenditure on:</b>			
Charitable activities	5	305,444	295,453
<b>Total expenditure</b>		305,444	295,453
<b>Net income and movement in funds</b>		271,500	205,470
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		4,165,811	3,960,341
<b>Fund balances at 31 March 2025</b>		4,437,311	4,165,811

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


# THE HINDU TEMPLE TRUST

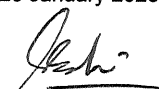
## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		3,000,979		3,012,547
<b>Current assets</b>					
Debtors	12	76,088		66,564	
Cash at bank and in hand		1,382,715		1,096,747	
		1,458,803		1,163,311	
<b>Creditors: amounts falling due within one year</b>	13	(22,471)		(10,047)	
<b>Net current assets</b>			1,436,332		1,153,264
<b>Total assets less current liabilities</b>			4,437,311		4,165,811
<b>The funds of the charity</b>					
Unrestricted funds	14		4,437,311		4,165,811
			4,437,311		4,165,811

The financial statements were approved by the trustees on 23 January 2026

  
Mr Arun Thakur (Chairman)

  
Mr Balmukund Joshi (Treasurer)

# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

The Hindu Temple Trust is an Unincorporated Charity whose registered address is 22 King Street, Southall, Middlesex, UB2 4DA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land	No depreciation
Freehold buildings	1% straight line
Fixture and fittings	1% straight line
Jewellery	No depreciation
Hindu idols and deities	1% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	481,317	426,422

# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Donations and gifts</b>		
Donations	408,729	363,857
Gift aid reliefs	72,588	62,565
	<u>481,317</u>	<u>426,422</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	60,001	54,900
Interest receivable	35,626	19,601
	<u>95,627</u>	<u>74,501</u>



# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Functional expenses	39,168	35,335
Water rates and council taxes	10,258	17,489
Cleaning expenses	39,186	25,056
Insurance	12,085	5,044
Light and heat	34,516	25,291
Repairs and maintenance	28,917	46,318
Printing and stationary	2,624	3,885
Festival activities	33,845	43,358
General expenses	18,682	8,253
	<u>219,281</u>	<u>210,029</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	77,763	77,424
Governance	8,400	8,000
	<u>305,444</u>	<u>295,453</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>305,444</u>	<u>295,453</u>

### 6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	42,764	-	42,764	42,722	-	42,722
Depreciation	29,068	-	29,068	28,893	-	28,893
Telephone and internet	2,494	-	2,494	2,536	-	2,536
Bank charges	3,437	-	3,437	3,273	-	3,273
Audit fees	-	3,600	3,600	-	3,600	3,600
Legal and professional	-	4,800	4,800	-	4,400	4,400
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Analysed between						
Charitable activities	<u>77,763</u>	<u>8,400</u>	<u>86,163</u>	<u>77,424</u>	<u>8,000</u>	<u>85,424</u>

Governance costs includes payments to the auditors of £3,600 (2024: £3,600) for audit fees.

# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	3,600	3,600
	Depreciation of owned tangible fixed assets	29,068	28,893
		<u>          </u>	<u>          </u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	Number	Number
	4	3
	<u>          </u>	<u>          </u>

### Employment costs

	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	42,764	42,722
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Tangible fixed assets

	Land and buildings £	Jewellery £	Fixtures and fittings £	Hindu idols and deities £	Total £
<b>Cost</b>					
At 1 April 2024	3,388,453	8,000	223,759	94,743	3,714,955
Additions	17,500	-	-	-	17,500
At 31 March 2025	3,405,953	8,000	223,759	94,743	3,732,455
<b>Depreciation and impairment</b>					
At 1 April 2024	551,644	-	59,932	90,832	702,408
Depreciation charged in the year	25,883	-	2,238	947	29,068
At 31 March 2025	577,527	-	62,170	91,779	731,476
<b>Carrying amount</b>					
At 31 March 2025	2,828,426	8,000	161,589	2,964	3,000,979
At 31 March 2024	2,836,809	8,000	163,827	3,911	3,012,547

All of the above assets are used for charitable purposes.

### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Accrued income	7,500	4,000
Other debtors	68,588	62,564
	76,088	66,564

### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	142	80
Other creditors	15,729	3,367
Accruals and deferred income	6,600	6,600
	22,471	10,047

# THE HINDU TEMPLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	4,165,811	576,944	(305,444)	4,437,311
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	3,960,341	500,923	(295,453)	4,165,811

### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).