

THE HINDU TEMPLE BRISTOL

England & Wales · Charity number 275804

Details

Other names	SANATAN DEEVYA MANDAL, THE HINDU TEMPLE (BRISTOL)
Status	Registered
Legal form	Other
Registered	1978-06-01
Register	View on the Charity Commission register

Contact

Address	163b Church Road Redfield Bristol BS5 9LA
Phone	01179351007
Email	info@hindutemplebristol.co.uk
Website	www.hindutemplebristol.co.uk

Activities

Objects: THE ADVANCEMENT OF THE HINDU RELIGION OR FAITH THROUGH RELIGIOUS EDUCATION AND THE MAINTENANCE OF THE DOCTRINES AND TENETS OF SUCH RELIGION OR FAITH AND OF THE OBSERVANCE WHICH SERVE TO PROMOTE AND MANIFEST IT INCLUDING THE PROVISION AND MAINTENANCE OF A TEMPLE FOR THE PURPOSES OF PUBLIC RELIGIOUS WORSHIP AND OTHER RELIGIOUS CHARITABLE PURPOSES.

Activities: The main objective of the Charity is to promote the culture and philosophy of the Hindu faith to its members and the community at large. Main activities are: * Organisation of events based around religious festivals * Raising funds and donations from the members and the community at large for the upkeep of the charity * work with schools to improve understanding of Hindu culture & faith

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** FORMER COUNTRY OF AVON
- Bath And North East Somerset
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£106,695	£76,703	-	-
2024-03-31	£74,710	£44,554	-	-
2023-03-31	£71,120	£57,226	-	-
2022-03-31	£57,200	£33,959	-	-
2021-03-31	£50,302	£29,630	-	-

Trustees

Name	Role	Appointed
Rajendra Rajani	Chair	
Babu Pandya		2011-07-15
Bharti Kathrecha		2022-11-20
Dr Prem Sagar Midha		2019-06-23
Karam Chand Bajaj		

THE HINDU TEMPLE BRISTOL

England & Wales - Charity number 275804

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
The Hindu Temple - Bristol

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

The Hindu Temple - Bristol

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for the Year Ended 31 March 2025

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The Hindu Temple - Bristol
Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 objective of the charity is to promote the culture and philosophy of the Hindu faith to its members, the Bristol Hindu community and the community at large.

The main activities are:

- Organisation of events based around religious festivals
- Raising funds and donations from the members and the community at large for the upkeep of the charity
- Work with local schools and other educational bodies to improve and enhance the understanding of Hindu faith and culture

FINANCIAL REVIEW

Principal funding sources

The charity's principal source of funding is donations from its members. The majority of the expenditure goes towards the ongoing maintenance of the building plus the salaries of two part time priests. The reserves of the charity are retained to be used for the benefit of the charity as and when the Trustees see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution.

Trustees are appointed to the board via an election process and serve for 3 years. The outgoing Trustees are eligible for re-election. The board consists of 6 people, out of which at least three must be local residents of Bristol City.

The Trustees are highly respected and senior members of the community, bringing in their vast experience and knowledge to ensure the charity is running properly and according to its constitution.

The day to day running of the charity is carried out by the management committee, who are elected annually at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275804

Principal address

163b Church Road
Redfield
Bristol
BS5 9LA

Trustees

Mr R Rajani
Mr K Bajaj
Mr B Pandya
Dr P S Midha
Ms B Kathrecha

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

The Hindu Temple - Bristol

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee:-

Chairperson: Mrs Ila Shrimanker
Vice Chair: Mr Rasik Patel
Secretary: Mr Nalinkumar Parekh
Treasurer: Mr Laxmicant Amratlal

Committee Members:-

Mr Kishore Shrimanker
Mr Neelanjan Das Gupta
Mr Preash Patel
Mrs Ila Parekh
Mr Pradhyuman Patel
Mr Sanjay Sampat
Mr Raghuvveer Ramkumar
Mr Piyush Patel
Mr Ronak Patel

Volunteers provide valuable help and support to ensure all the activities and events are run efficiently and smoothly.

As in previous years we would like to thank our volunteers for their valued hard work and dedication during the year

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr R Rajani - Trustee

**Independent Examiner's Report to the Trustees of
The Hindu Temple - Bristol**

Independent examiner's report to the trustees of The Hindu Temple - Bristol

I report to the charity trustees on my examination of the accounts of The Hindu Temple - Bristol (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dilip Patel

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

Date:

The Hindu Temple - Bristol

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		91,685	-	91,685	62,178
Investment income	2	15,010	-	15,010	12,532
Total		<u>106,695</u>	<u>-</u>	<u>106,695</u>	<u>74,710</u>
EXPENDITURE ON					
Other		<u>76,703</u>	<u>-</u>	<u>76,703</u>	<u>44,554</u>
NET INCOME		29,992	-	29,992	30,156
RECONCILIATION OF FUNDS					
Total funds brought forward		559,351	-	559,351	529,195
TOTAL FUNDS CARRIED FORWARD		<u><u>589,343</u></u>	<u><u>-</u></u>	<u><u>589,343</u></u>	<u><u>559,351</u></u>

The notes form part of these financial statements

The Hindu Temple - Bristol

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	227,899	-	227,899	209,591
CURRENT ASSETS					
Debtors	7	522	-	522	814
Cash at bank and in hand		365,900	-	365,900	350,936
		<u>366,422</u>	<u>-</u>	<u>366,422</u>	<u>351,750</u>
CREDITORS					
Amounts falling due within one year	8	(4,978)	-	(4,978)	(1,990)
		<u>361,444</u>	<u>-</u>	<u>361,444</u>	<u>349,760</u>
NET CURRENT ASSETS					
		<u>589,343</u>	<u>-</u>	<u>589,343</u>	<u>559,351</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>589,343</u>	<u>-</u>	<u>589,343</u>	<u>559,351</u>
NET ASSETS					
		<u>589,343</u>	<u>-</u>	<u>589,343</u>	<u>559,351</u>
FUNDS	9				
Unrestricted funds				<u>589,343</u>	<u>559,351</u>
TOTAL FUNDS				<u>589,343</u>	<u>559,351</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

.....
Trustee

.....
Trustee

The Hindu Temple - Bristol

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 15% on reducing balance basis
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	15,010	12,532

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Priests	1	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,178	-	62,178
Investment income	12,532	-	12,532
Total	<u>74,710</u>	<u>-</u>	<u>74,710</u>
 EXPENDITURE ON			
Other	44,554	-	44,554
NET INCOME	30,156	-	30,156
 RECONCILIATION OF FUNDS			
Total funds brought forward	529,195	-	529,195
TOTAL FUNDS CARRIED FORWARD	<u>559,351</u>	<u>-</u>	<u>559,351</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Murtis £	Equipment £
COST			
At 1 April 2024	106,325	13,563	30,660
Additions	-	-	-
At 31 March 2025	<u>106,325</u>	<u>13,563</u>	<u>30,660</u>
 DEPRECIATION			
At 1 April 2024	-	-	26,267
Charge for year	-	-	659
At 31 March 2025	<u>-</u>	<u>-</u>	<u>26,926</u>
 NET BOOK VALUE			
At 31 March 2025	<u>106,325</u>	<u>13,563</u>	<u>3,734</u>
At 31 March 2024	<u>106,325</u>	<u>13,563</u>	<u>4,393</u>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Books £	Totals £
COST			
At 1 April 2024	137,452	643	288,643
Additions	24,421	-	24,421
	<hr/>	<hr/>	<hr/>
At 31 March 2025	161,873	643	313,064
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	52,785	-	79,052
Charge for year	5,454	-	6,113
	<hr/>	<hr/>	<hr/>
At 31 March 2025	58,239	-	85,165
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	103,634	643	227,899
	<hr/>	<hr/>	<hr/>
At 31 March 2024	84,667	643	209,591
	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	522	814
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	-	721
Pension control	108	284
Raja Ram Mohan Roy fund	984	984
Accrued expenses	3,886	1
	<hr/>	<hr/>
	4,978	1,990
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	559,351	29,992	589,343
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	559,351	29,992	589,343
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,695	(76,703)	29,992
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	106,695	(76,703)	29,992
	<hr/>	<hr/>	<hr/>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	529,195	30,156	559,351
TOTAL FUNDS	<u>529,195</u>	<u>30,156</u>	<u>559,351</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,710	(44,554)	30,156
TOTAL FUNDS	<u>74,710</u>	<u>(44,554)</u>	<u>30,156</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	529,195	60,148	589,343
TOTAL FUNDS	<u>529,195</u>	<u>60,148</u>	<u>589,343</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,405	(121,257)	60,148
TOTAL FUNDS	<u>181,405</u>	<u>(121,257)</u>	<u>60,148</u>

The Hindu Temple - Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

The Hindu Temple - Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Arti and Navrarti donations	9,203	6,302
Members subscriptions	422	713
Sundry donations	37,100	37,993
Gift aid refund	19,039	-
Donation boxes	22,135	12,087
School visits	346	260
Rent/hall hire	3,340	4,823
Electricity board rent	100	-
	91,685	62,178
Investment income		
Bank interest	15,010	12,532
	15,010	12,532
Total incoming resources	106,695	74,710
EXPENDITURE		
Other		
Functions - expenses	2,417	1,435
Food, drinks and rations	1,626	2,067
	4,043	3,502
Support costs		
Management		
Wages	23,898	21,026
National insurance	10	(44)
Pensions	487	225
Rates and water	598	269
Insurance	2,357	2,296
Light and heat	11,811	1,787
Telephone	959	768
Printing, postage and stationery	595	52
Cleaning and sundries	4,917	3,873
Repairs and renewals	20,674	5,436
	66,306	35,688
Finance		
Bank charges	241	133
Other		
Plant and machinery	659	775
Fixtures and fittings	5,454	4,456
	6,113	5,231
Total resources expended	76,703	44,554
Net income	29,992	30,156

THE HINDU TEMPLE BRISTOL

England & Wales - Charity number 275804

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
The Hindu Temple - Bristol

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hindu Temple - Bristol

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for the Year Ended 31 March 2024**

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The Hindu Temple - Bristol
Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 objective of the charity is to promote the culture and philosophy of the Hindu faith to its members, the Bristol Hindu community and the community at large.

The main activities are:

- Organisation of events based around religious festivals
- Raising funds and donations from the members and the community at large for the upkeep of the charity
- Work with local schools and other educational bodies to improve and enhance the understanding of Hindu faith and culture

FINANCIAL REVIEW

Principal funding sources

The charity's principal source of funding is donations from its members. The majority of the expenditure goes towards the ongoing maintenance of the building plus the salaries of two part time priests. The reserves of the charity are retained to be used for the benefit of the charity as and when the Trustees see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution.

Trustees are appointed to the board via an election process and serve for 3 years. The outgoing Trustees are eligible for re-election. The board consists of 6 people, out of which at least three must be local residents of Bristol City.

The Trustees are highly respected and senior members of the community, bringing in their vast experience and knowledge to ensure the charity is running properly and according to its constitution.

The day to day running of the charity is carried out by the management committee, who are elected annually at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275804

Principal address

163b Church Road
Redfield
Bristol
BS5 9LA

Trustees

Mr R Rajani
Mr K Bajaj
Mr B Pandya
Dr P S Midha
Ms B Kathrecha

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hindu Temple - Bristol

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee:-

Chairperson:	Mr Rasik Patel
Vice Chair:	Mrs Ila Shrimanker
Secretary	Mr Nalin Parekh
Treasurer:	Mr Laxmicant Amratlal

Committee Members:-

Mr Nilanjan Das Gupta
Mr Mayur Mehta
Mrs Ila Parekh
Mr Preash Patel

Volunteers provide valuable help and support to ensure all the activities and events are run efficiently and smoothly.

As in previous years we would like to thank our volunteers for their valued hard work and dedication during the year

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr R Rajani - Trustee

**Independent Examiner's Report to the Trustees of
The Hindu Temple - Bristol**

Independent examiner's report to the trustees of The Hindu Temple - Bristol

I report to the charity trustees on my examination of the accounts of The Hindu Temple - Bristol (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dilip Patel

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

The Hindu Temple - Bristol

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,178	-	62,178	67,608
Investment income	2	12,532	-	12,532	5,289
Total		<u>74,710</u>	<u>-</u>	<u>74,710</u>	<u>72,897</u>
EXPENDITURE ON					
Other		<u>44,554</u>	<u>-</u>	<u>44,554</u>	<u>59,003</u>
NET INCOME		30,156	-	30,156	13,894
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>529,195</u>	<u>-</u>	<u>529,195</u>	<u>515,301</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>559,351</u></u>	<u><u>-</u></u>	<u><u>559,351</u></u>	<u><u>529,195</u></u>

The notes form part of these financial statements

The Hindu Temple - Bristol

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	209,591	-	209,591	199,265
CURRENT ASSETS					
Debtors	7	814	-	814	489
Cash at bank and in hand		350,936	-	350,936	332,093
		<u>351,750</u>	<u>-</u>	<u>351,750</u>	<u>332,582</u>
CREDITORS					
Amounts falling due within one year	8	(1,990)	-	(1,990)	(2,652)
NET CURRENT ASSETS		<u>349,760</u>	<u>-</u>	<u>349,760</u>	<u>329,930</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		559,351	-	559,351	529,195
NET ASSETS		<u>559,351</u>	<u>-</u>	<u>559,351</u>	<u>529,195</u>
FUNDS	9				
Unrestricted funds				<u>559,351</u>	<u>529,195</u>
TOTAL FUNDS				<u>559,351</u>	<u>529,195</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Trustee

.....
Trustee

.....
Trustee

The Hindu Temple - Bristol

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 15% on reducing balance basis
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	12,532	5,289

The Hindu Temple - Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Priests	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,608	-	67,608
Investment income	<u>5,289</u>	<u>-</u>	<u>5,289</u>
Total	<u>72,897</u>	<u>-</u>	<u>72,897</u>
EXPENDITURE ON			
Other	<u>59,003</u>	<u>-</u>	<u>59,003</u>
NET INCOME	13,894	-	13,894
RECONCILIATION OF FUNDS			
Total funds brought forward	515,301	-	515,301
TOTAL FUNDS CARRIED FORWARD	<u>529,195</u>	<u>-</u>	<u>529,195</u>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Murtis £	Equipment £
COST			
At 1 April 2023	106,325	13,563	30,660
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	106,325	13,563	30,660
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2023	-	-	25,492
Charge for year	-	-	775
	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	-	26,267
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2024	106,325	13,563	4,393
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	106,325	13,563	5,168
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Fixtures and fittings £	Books £	Totals £
COST			
At 1 April 2023	121,895	643	273,086
Additions	15,557	-	15,557
	<hr/>	<hr/>	<hr/>
At 31 March 2024	137,452	643	288,643
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2023	48,329	-	73,821
Charge for year	4,456	-	5,231
	<hr/>	<hr/>	<hr/>
At 31 March 2024	52,785	-	79,052
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2024	84,667	643	209,591
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	73,566	643	199,265
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	814	489
	<hr/> <hr/>	<hr/> <hr/>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	722	(1)
Pension Control	284	-
Raja Ram Mohan Roy fund	984	984
Accrued expenses	-	1,669
	1,990	2,652
	1,990	2,652

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	529,195	30,156	559,351
	529,195	30,156	559,351
TOTAL FUNDS	529,195	30,156	559,351

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,710	(44,554)	30,156
	74,710	(44,554)	30,156
TOTAL FUNDS	74,710	(44,554)	30,156

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	515,301	13,894	529,195
	515,301	13,894	529,195
TOTAL FUNDS	515,301	13,894	529,195

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,897	(59,003)	13,894
	72,897	(59,003)	13,894
TOTAL FUNDS	72,897	(59,003)	13,894

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	515,301	44,050	559,351
TOTAL FUNDS	<u>515,301</u>	<u>44,050</u>	<u>559,351</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,607	(103,557)	44,050
TOTAL FUNDS	<u>147,607</u>	<u>(103,557)</u>	<u>44,050</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

The Hindu Temple - Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Arti and Navrarti donations	6,302	6,593
Members subscriptions	713	1,078
Sundry donations	37,993	32,207
Gift aid refund	-	5,355
Donation boxes	12,087	16,415
School visits	260	480
Rent/hall hire	4,823	5,380
Electricity board rent	-	100
	62,178	67,608
Investment income		
Bank interest	12,532	5,289
	74,710	72,897
EXPENDITURE		
Other		
Functions - expenses	1,435	1,241
Food, drinks and rations	2,067	1,057
	3,502	2,298
Support costs		
Management		
Wages	21,026	17,332
National insurance	(44)	49
Pensions	225	-
Rates and water	269	662
Insurance	2,296	2,349
Light and heat	1,787	3,653
Telephone	768	765
Printing, postage and stationery	52	377
Cleaning and sundries	3,873	2,532
Repairs and renewals	5,436	24,202
	35,688	51,921
Finance		
Bank charges	133	-
Other		
Plant and machinery	775	912
Fixtures and fittings	4,456	3,872
	5,231	4,784
Total resources expended	44,554	59,003
Net income	30,156	13,894

This page does not form part of the statutory financial statements

THE HINDU TEMPLE BRISTOL

England & Wales - Charity number 275804

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
The Hindu Temple - Bristol

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hindu Temple - Bristol

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for the Year Ended 31 March 2023**

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The Hindu Temple - Bristol
Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 objective of the charity is to promote the culture and philosophy of the Hindu faith to its members, the Bristol Hindu community and the community at large.

The main activities are:

- Organisation of events based around religious festivals
- Raising funds and donations from the members and the community at large for the upkeep of the charity
- Work with local schools and other educational bodies to improve and enhance the understanding of Hindu faith and culture

FINANCIAL REVIEW

Principal funding sources

The charity's principal source of funding is donations from its members. The majority of the expenditure goes towards the ongoing maintenance of the building plus the salaries of two part time priests. The reserves of the charity are retained to be used for the benefit of the charity as and when the Trustees see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution.

Trustees are appointed to the board via an election process and serve for 3 years. The outgoing Trustees are eligible for re-election. The board consists of 6 people, out of which at least three must be local residents of Bristol City.

The Trustees are highly respected and senior members of the community, bringing in their vast experience and knowledge to ensure the charity is running properly and according to its constitution.

The day to day running of the charity is carried out by the management committee, who are elected annually at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275804

Principal address

163b Church Road
Redfield
Bristol
BS5 9LA

Trustees

Mr R Rajani
Mr K Bajaj
Mr B Pandya
Mrs N Nathwani (resigned 20.11.22)
Mr N Patel (resigned 20.11.22)
Dr P S Midha
Ms B Kathrecha (appointed 20.11.22)

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hindu Temple - Bristol

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee:-

Chairperson:	Mr Rasik Patel
Vice Chair:	Mrs Ila Shrimanker
Secretary	Mr Nalin Parekh
Treasurer:	Mr Laxmicant Amratlal

Committee Members:-

Mr Nilesh Babariya
Mr Nilanjan Das Gupta
Mrs Sarbari Dhar
Mr Mayur Mehta
Mrs Ila Parekh
Mr Preash Patel

Volunteers provide valuable help and support to ensure all the activities and events are run efficiently and smoothly.

As in previous years we would like to thank our volunteers for their valued hard work and dedication during the year

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr R Rajani - Trustee

**Independent Examiner's Report to the Trustees of
The Hindu Temple - Bristol**

Independent examiner's report to the trustees of The Hindu Temple - Bristol

I report to the charity trustees on my examination of the accounts of The Hindu Temple - Bristol (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dilip Patel

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

The Hindu Temple - Bristol

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,831	-	65,831	54,412
Investment income	2	5,289	-	5,289	2,788
Total		<u>71,120</u>	<u>-</u>	<u>71,120</u>	<u>57,200</u>
EXPENDITURE ON					
Other		<u>57,226</u>	<u>-</u>	<u>57,226</u>	<u>33,959</u>
NET INCOME		13,894	-	13,894	23,241
RECONCILIATION OF FUNDS					
Total funds brought forward		515,301	-	515,301	492,060
TOTAL FUNDS CARRIED FORWARD		<u><u>529,195</u></u>	<u><u>-</u></u>	<u><u>529,195</u></u>	<u><u>515,301</u></u>

The Hindu Temple - Bristol

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	199,265	-	199,265	203,068
CURRENT ASSETS					
Debtors	7	489	-	489	610
Cash at bank and in hand		332,093	-	332,093	314,240
		<u>332,582</u>	<u>-</u>	<u>332,582</u>	<u>314,850</u>
CREDITORS					
Amounts falling due within one year	8	(2,652)	-	(2,652)	(2,617)
NET CURRENT ASSETS		<u>329,930</u>	<u>-</u>	<u>329,930</u>	<u>312,233</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>529,195</u>	<u>-</u>	<u>529,195</u>	<u>515,301</u>
NET ASSETS		<u>529,195</u>	<u>-</u>	<u>529,195</u>	<u>515,301</u>
FUNDS	9				
Unrestricted funds				<u>529,195</u>	<u>515,301</u>
TOTAL FUNDS				<u>529,195</u>	<u>515,301</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

.....
Trustee

.....
Trustee

The Hindu Temple - Bristol

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 15% on reducing balance basis
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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

	2023	2022
	£	£
Bank interest	5,289	2,788

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Priests	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,412	-	54,412
Investment income	2,788	-	2,788
Total	<u>57,200</u>	<u>-</u>	<u>57,200</u>
EXPENDITURE ON			
Other	33,959	-	33,959
NET INCOME	23,241	-	23,241
RECONCILIATION OF FUNDS			
Total funds brought forward	492,060	-	492,060
TOTAL FUNDS CARRIED FORWARD	<u>515,301</u>	<u>-</u>	<u>515,301</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Murtis £	Equipment £
COST			
At 1 April 2022	106,325	13,563	29,679
Additions	-	-	981
At 31 March 2023	<u>106,325</u>	<u>13,563</u>	<u>30,660</u>
DEPRECIATION			
At 1 April 2022	-	-	24,580
Charge for year	-	-	912
At 31 March 2023	<u>-</u>	<u>-</u>	<u>25,492</u>
NET BOOK VALUE			
At 31 March 2023	<u>106,325</u>	<u>13,563</u>	<u>5,168</u>
At 31 March 2022	<u>106,325</u>	<u>13,563</u>	<u>5,099</u>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Books £	Totals £
COST			
At 1 April 2022	121,895	643	272,105
Additions	-	-	981
	<hr/>	<hr/>	<hr/>
At 31 March 2023	121,895	643	273,086
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2022	44,457	-	69,037
Charge for year	3,872	-	4,784
	<hr/>	<hr/>	<hr/>
At 31 March 2023	48,329	-	73,821
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2023	73,566	643	199,265
	<hr/>	<hr/>	<hr/>
At 31 March 2022	77,438	643	203,068
	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	489	610
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	-	604
Raja Ram Mohan Roy fund	984	984
Accrued expenses	1,668	1,029
	<hr/>	<hr/>
	2,652	2,617
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	515,301	13,894	529,195
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	515,301	13,894	529,195
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,120	(57,226)	13,894
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	71,120	(57,226)	13,894
	<hr/>	<hr/>	<hr/>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	492,060	23,241	515,301
TOTAL FUNDS	<u>492,060</u>	<u>23,241</u>	<u>515,301</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,200	(33,959)	23,241
TOTAL FUNDS	<u>57,200</u>	<u>(33,959)</u>	<u>23,241</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	492,060	37,135	529,195
TOTAL FUNDS	<u>492,060</u>	<u>37,135</u>	<u>529,195</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,320	(91,185)	37,135
TOTAL FUNDS	<u>128,320</u>	<u>(91,185)</u>	<u>37,135</u>

The Hindu Temple - Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

The Hindu Temple - Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Arti and Navrarti donations	6,593	6,921
Members subscriptions	1,078	2,570
Sundry donations	30,430	24,157
Gift aid refund	5,355	-
Job retention scheme grants	-	1,077
Donation boxes	16,415	10,949
School visits	480	-
Rent/hall hire	5,380	8,638
Electricity board rent	100	100
	65,831	54,412
Investment income		
Bank interest	5,289	2,788
	71,120	57,200
EXPENDITURE		
Other		
Functions - expenses	1,241	-
Food, drinks and rations	1,057	1,301
	2,298	1,301
Support costs		
Management		
Wages	17,332	16,556
Social security	49	-
Rates and water	662	402
Insurance	2,349	1,857
Light and heat	3,653	3,842
Telephone	765	671
Printing, postage and stationery	377	430
Cleaning and sundries	755	969
Repairs and renewals	24,202	2,955
	50,144	27,682
Other		
Plant and machinery	912	900
Fixtures and fittings	3,872	4,076
	4,784	4,976
Total resources expended	57,226	33,959
Net income	13,894	23,241

THE HINDU TEMPLE BRISTOL

England & Wales - Charity number 275804

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
The Hindu Temple - Bristol

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
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BS6 6YE

The Hindu Temple - Bristol

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for the Year Ended 31 March 2022

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The Hindu Temple - Bristol

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 objective of the charity is to promote the culture and philosophy of the Hindu faith to its members, the Bristol Hindu community and the community at large.

The main activities are:

- Organisation of events based around religious festivals
- Raising funds and donations from the members and the community at large for the upkeep of the charity
- Work with local schools and other educational bodies to improve and enhance the understanding of Hindu faith and culture

FINANCIAL REVIEW

Principal funding sources

The charity's principal source of funding is donations from its members. The majority of the expenditure goes towards the ongoing maintenance of the building plus the salaries of two part time priests. The reserves of the charity are retained to be used for the benefit of the charity as and when the Trustees see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution.

Trustees are appointed to the board via an election process and serve for 3 years. The outgoing Trustees are eligible for re-election. The board consists of 6 people, out of which at least three must be local residents of Bristol City.

The Trustees are highly respected and senior members of the community, bringing in their vast experience and knowledge to ensure the charity is running properly and according to its constitution.

The day to day running of the charity is carried out by the management committee, who are elected annually at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275804

Principal address

163b Church Road
Redfield
Bristol
BS5 9LA

Trustees

R Rajani
K Bajaj
B Pandya
Mrs N Nathwani
N Patel
Dr P S Midha

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hindu Temple - Bristol

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee:-

Chairperson: Rasik Patel
Vice Chair: Ila Shrimanker
Secretary Nalin Parekh
Treasurer: Jayanti Rajyaguru

Committee Members:-

Laxmikant Amrutlal
Preash Patel
Shiv Sama
Nilanjan Das Gupta

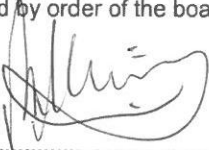
Co-opted Members:-

Nilesh Babariya
Sarbari Dhar
Anupama Ingale
Bharti Kathrecha
Mayur Mehta

Volunteers provide valuable help and support to ensure all the activities and events are run efficiently and smoothly.

As in previous years we would like to thank our volunteers for their valued hard work and dedication during the year

Approved by order of the board of trustees on^{1st December 2022} and signed on its behalf by:



.....
R Rajani - Trustee

**Independent Examiner's Report to the Trustees of
The Hindu Temple - Bristol**

Independent examiner's report to the trustees of The Hindu Temple - Bristol

I report to the charity trustees on my examination of the accounts of The Hindu Temple - Bristol (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dilip Patel
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date: 01/12/2022

The Hindu Temple - Bristol

**Statement of Financial Activities
for the Year Ended 31 March 2022**

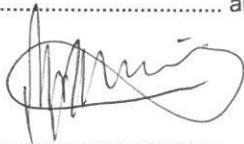
	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		54,412	-	54,412	47,756
Investment income	2	2,788	-	2,788	2,546
Total		<u>57,200</u>	<u>-</u>	<u>57,200</u>	<u>50,302</u>
EXPENDITURE ON					
Other		33,959	-	33,959	29,630
NET INCOME		23,241	-	23,241	20,672
RECONCILIATION OF FUNDS					
Total funds brought forward		492,060	-	492,060	471,388
TOTAL FUNDS CARRIED FORWARD		<u><u>515,301</u></u>	<u><u>-</u></u>	<u><u>515,301</u></u>	<u><u>492,060</u></u>

The Hindu Temple - Bristol

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	203,068	-	203,068	208,044
CURRENT ASSETS					
Debtors	7	610	-	610	645
Cash at bank and in hand		314,240	-	314,240	287,667
		<u>314,850</u>	<u>-</u>	<u>314,850</u>	<u>288,312</u>
CREDITORS					
Amounts falling due within one year	8	(2,617)	-	(2,617)	(4,296)
		<u>312,233</u>	<u>-</u>	<u>312,233</u>	<u>284,016</u>
NET CURRENT ASSETS					
		<u>515,301</u>	<u>-</u>	<u>515,301</u>	<u>492,060</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>515,301</u>	<u>-</u>	<u>515,301</u>	<u>492,060</u>
NET ASSETS					
		<u>515,301</u>	<u>-</u>	<u>515,301</u>	<u>492,060</u>
FUNDS					
Unrestricted funds	9			<u>515,301</u>	<u>492,060</u>
TOTAL FUNDS					
				<u>515,301</u>	<u>492,060</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
Trustee



.....
Trustee



.....
Trustee

The Hindu Temple - Bristol

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 15% on reducing balance basis
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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

	2022	2021
	£	£
Bank interest	2,788	2,546

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

The Hindu Temple - Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Priests	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	47,756	-	47,756
Investment income	2,546	-	2,546
Total	<u>50,302</u>	<u>-</u>	<u>50,302</u>
 EXPENDITURE ON			
Other	29,630	-	29,630
NET INCOME	<u>20,672</u>	<u>-</u>	<u>20,672</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	471,388	-	471,388
TOTAL FUNDS CARRIED FORWARD	<u>492,060</u>	<u>-</u>	<u>492,060</u>

6. **TANGIBLE FIXED ASSETS**

	Freehold property £	Murtis £	Equipment £
COST			
At 1 April 2021 and 31 March 2022	106,325	13,563	29,679
DEPRECIATION			
At 1 April 2021	-	-	23,680
Charge for year	-	-	900
At 31 March 2022	-	-	24,580
NET BOOK VALUE			
At 31 March 2022	<u>106,325</u>	<u>13,563</u>	<u>5,099</u>
At 31 March 2021	<u>106,325</u>	<u>13,563</u>	<u>5,999</u>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

6. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Books £	Totals £
COST			
At 1 April 2021 and 31 March 2022	121,895	643	272,105
DEPRECIATION			
At 1 April 2021	40,381	-	64,061
Charge for year	4,076	-	4,976
At 31 March 2022	44,457	-	69,037
NET BOOK VALUE			
At 31 March 2022	77,438	643	203,068
At 31 March 2021	81,514	643	208,044

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments	610	645

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	604	205
Raja Ram Mohan Roy fund	984	984
Payroll control account	-	1,222
Accrued expenses	1,029	1,885
	2,617	4,296

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	492,060	23,241	515,301
TOTAL FUNDS	492,060	23,241	515,301

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,200	(33,959)	23,241
TOTAL FUNDS	57,200	(33,959)	23,241

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	471,388	20,672	492,060
TOTAL FUNDS	<u>471,388</u>	<u>20,672</u>	<u>492,060</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,302	(29,630)	20,672
TOTAL FUNDS	<u>50,302</u>	<u>(29,630)</u>	<u>20,672</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	471,388	43,913	515,301
TOTAL FUNDS	<u>471,388</u>	<u>43,913</u>	<u>515,301</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,502	(63,589)	43,913
TOTAL FUNDS	<u>107,502</u>	<u>(63,589)</u>	<u>43,913</u>

The Hindu Temple - Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

The Hindu Temple - Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Arti and Navrarti donations	6,921	2,752
Members subscriptions	2,570	10
Sundry donations	24,157	13,368
Gift aid refund	-	20,289
Job retention scheme grants	1,077	5,882
Donation boxes	10,949	3,167
Rent/hall hire	8,638	2,188
Electricity board rent	100	100
	54,412	47,756
Investment income		
Bank interest	2,788	2,546
Total incoming resources	57,200	50,302
EXPENDITURE		
Other		
Food, drinks and rations	1,301	-
Support costs		
Management		
Wages	16,556	17,336
Rates and water	402	89
Insurance	1,857	1,804
Light and heat	3,842	2,662
Telephone	671	448
Printing, postage and stationery	430	-
Cleaning and sundries	969	447
Repairs and renewals	2,955	1,495
	27,682	24,281
Other		
Plant and machinery	900	1,059
Fixtures and fittings	4,076	4,290
	4,976	5,349
Total resources expended	33,959	29,630
Net income	23,241	20,672

THE HINDU TEMPLE BRISTOL

England & Wales - Charity number 275804

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
The Hindu Temple - Bristol

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hindu Temple - Bristol

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

The Hindu Temple - Bristol
Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 objective of the charity is to promote the culture and philosophy of the Hindu faith to its members, the Bristol Hindu community and the community at large.

The main activities are:

- Organisation of events based around religious festivals
- Raising funds and donations from the members and the community at large for the upkeep of the charity
- Work with local schools and other educational bodies to improve and enhance the understanding of Hindu faith and culture

FINANCIAL REVIEW

Principal funding sources

The charity's principal source of funding is donations from its members. The majority of the expenditure goes towards the ongoing maintenance of the building plus the salaries of two part time priests. The reserves of the charity are retained to be used for the benefit of the charity as and when the Trustees see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution.

Trustees are appointed to the board via an election process and serve for 3 years. The outgoing Trustees are eligible for re-election. The board consists of 6 people, out of which at least three must be local residents of Bristol City.

The Trustees are highly respected and senior members of the community, bringing in their vast experience and knowledge to ensure the charity is running properly and according to its constitution.

The day to day running of the charity is carried out by the management committee, who are elected annually at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275804

Principal address

163b Church Road
Redfield
Bristol
BS5 9LA

Trustees

R Rajani
K Bajaj
B Pandya
Mrs N Nathwani
N Patel
Dr P S Midha

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hindu Temple - Bristol
Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee:-

Chairperson:	Rashik Patel
Vice Chair:	Ila Shrimanker
Secretary	Nalin Parekh
Treasurer:	Jayanti Rajyaguru

Committee Members:-

Laxmikant Amrutlal
Preash Patel
Shiv Sama
Nilanjan Das Gupta

Volunteers provide valuable help and support to ensure all the activities and events are run efficiently and smoothly.

As in previous years we would like to thank our volunteers for their valued hard work and dedication during the year

Approved by order of the board of trustees on and signed on its behalf by:

.....
R Rajani - Trustee

**Independent Examiner's Report to the Trustees of
The Hindu Temple - Bristol**

Independent examiner's report to the trustees of The Hindu Temple - Bristol

I report to the charity trustees on my examination of the accounts of The Hindu Temple - Bristol (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dilip Patel
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

The Hindu Temple - Bristol

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		47,756	-	47,756	50,638
Investment income	2	2,546	-	2,546	5,226
Total		<u>50,302</u>	<u>-</u>	<u>50,302</u>	<u>55,864</u>
EXPENDITURE ON					
Other		<u>29,630</u>	<u>-</u>	<u>29,630</u>	<u>45,121</u>
NET INCOME		20,672	-	20,672	10,743
RECONCILIATION OF FUNDS					
Total funds brought forward		471,388	-	471,388	460,645
TOTAL FUNDS CARRIED FORWARD		<u><u>492,060</u></u>	<u><u>-</u></u>	<u><u>492,060</u></u>	<u><u>471,388</u></u>

The notes form part of these financial statements

The Hindu Temple - Bristol

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	208,044	-	208,044	213,393
CURRENT ASSETS					
Debtors	7	645	-	645	514
Cash at bank		287,667	-	287,667	263,799
		<u>288,312</u>	-	<u>288,312</u>	<u>264,313</u>
CREDITORS					
Amounts falling due within one year	8	(4,296)	-	(4,296)	(4,218)
NET CURRENT ASSETS		<u>284,016</u>	-	<u>284,016</u>	<u>260,095</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		492,060	-	492,060	473,488
CREDITORS					
Amounts falling due after more than one year	9	-	-	-	(2,100)
NET ASSETS		<u>492,060</u>	-	<u>492,060</u>	<u>471,388</u>
FUNDS	11				
Unrestricted funds				<u>492,060</u>	<u>471,388</u>
TOTAL FUNDS				<u>492,060</u>	<u>471,388</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

.....
Trustee

.....
Trustee

The Hindu Temple - Bristol

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 15% on reducing balance basis
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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

	2021	2020
	£	£
Bank interest	2,546	5,226
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

The Hindu Temple - Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Priests	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,638	-	50,638
Investment income	5,226	-	5,226
Total	<u>55,864</u>	<u>-</u>	<u>55,864</u>
EXPENDITURE ON			
Other	45,121	-	45,121
NET INCOME	<u>10,743</u>	<u>-</u>	<u>10,743</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	460,645	-	460,645
TOTAL FUNDS CARRIED FORWARD	<u>471,388</u>	<u>-</u>	<u>471,388</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Murtis £	Equipment £
COST			
At 1 April 2020 and 31 March 2021	106,325	13,563	29,679
DEPRECIATION			
At 1 April 2020	-	-	22,621
Charge for year	-	-	1,059
At 31 March 2021	-	-	23,680
NET BOOK VALUE			
At 31 March 2021	<u>106,325</u>	<u>13,563</u>	<u>5,999</u>
At 31 March 2020	<u>106,325</u>	<u>13,563</u>	<u>7,058</u>

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Books £	Totals £
COST			
At 1 April 2020 and 31 March 2021	121,895	643	272,105
DEPRECIATION			
At 1 April 2020	36,091	-	58,712
Charge for year	4,290	-	5,349
At 31 March 2021	40,381	-	64,061
NET BOOK VALUE			
At 31 March 2021	81,514	643	208,044
At 31 March 2020	85,804	643	213,393

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	645	514

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	205	-
Raja Ram Mohan Roy fund	984	984
Payroll control account	1,222	1,222
Accrued expenses	1,885	2,012
	4,296	4,218

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other loans (see note 10)	-	2,100

10. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Long term capital loan	-	2,100

The Hindu Temple - Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	471,388	20,672	492,060
TOTAL FUNDS	471,388	20,672	492,060

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,302	(29,630)	20,672
TOTAL FUNDS	50,302	(29,630)	20,672

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	460,645	10,743	471,388
TOTAL FUNDS	460,645	10,743	471,388

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,864	(45,121)	10,743
TOTAL FUNDS	55,864	(45,121)	10,743

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	460,645	31,415	492,060
TOTAL FUNDS	460,645	31,415	492,060

The Hindu Temple - Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,166	(74,751)	31,415
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>106,166</u>	<u>(74,751)</u>	<u>31,415</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

The Hindu Temple - Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Arti and Navrarti donations	2,752	12,055
Members subscriptions	10	1,456
Sundry donations	13,368	19,310
Gift aid refund	20,289	-
Job retention scheme grants	5,882	-
Donation boxes	3,167	12,471
School visits	-	1,329
Rent/hall hire	2,188	3,834
Electricity board rent	100	100
Other income	-	83
	47,756	50,638
Investment income		
Bank interest	2,546	5,226
	50,302	55,864
EXPENDITURE		
Other		
Functions - expenses	-	300
Food, drinks and rations	-	2,625
	-	2,925
Support costs		
Management		
Wages	17,336	16,191
Rates and water	89	742
Insurance	1,804	2,055
Light and heat	2,662	9,988
Telephone	448	514
Printing, postage and stationery	-	739
Cleaning and sundries	447	2,242
Repairs and renewals	1,495	1,693
Donations	-	251
Travel	-	2,020
	24,281	36,435
Other		
Plant and machinery	1,059	1,245
Fixtures and fittings	4,290	4,516
	5,349	5,761
Total resources expended	29,630	45,121
Net income	20,672	10,743