

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  
Redland  
Bristol  
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 .....1<sup>st</sup> 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**

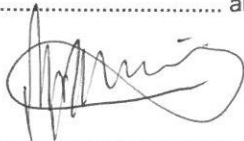
	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		54,412	-	54,412	47,756
Investment income	2	2,788	-	2,788	2,546
<b>Total</b>		<u>57,200</u>	<u>-</u>	<u>57,200</u>	<u>50,302</u>
<b>EXPENDITURE ON</b>					
Other		33,959	-	33,959	29,630
<b>NET INCOME</b>		<u>23,241</u>	<u>-</u>	<u>23,241</u>	<u>20,672</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		492,060	-	492,060	471,388
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	203,068	-	203,068	208,044
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,617)	-	(2,617)	(4,296)
<b>NET CURRENT ASSETS</b>		<u>312,233</u>	<u>-</u>	<u>312,233</u>	<u>284,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>515,301</u>	<u>-</u>	<u>515,301</u>	<u>492,060</u>
<b>NET ASSETS</b>		<u>515,301</u>	<u>-</u>	<u>515,301</u>	<u>492,060</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>515,301</u>	<u>492,060</u>
<b>TOTAL FUNDS</b>				<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
	<u>2,788</u>	<u>2,546</u>

#### 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	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,756	-	47,756
Investment income	2,546	-	2,546
<b>Total</b>	<u>50,302</u>	<u>-</u>	<u>50,302</u>

**EXPENDITURE ON**

Other	29,630	-	29,630
<b>NET INCOME</b>	<u>20,672</u>	<u>-</u>	<u>20,672</u>

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	471,388	-	471,388
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>492,060</u>	<u>-</u>	<u>492,060</u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Murtis £	Equipment £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<u>106,325</u>	<u>13,563</u>	<u>29,679</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	-	23,680
Charge for year	-	-	900
At 31 March 2022	<u>-</u>	<u>-</u>	<u>24,580</u>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	121,895	643	272,105
<b>DEPRECIATION</b>			
At 1 April 2021	40,381	-	64,061
Charge for year	4,076	-	4,976
At 31 March 2022	44,457	-	69,037
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	492,060	23,241	515,301
<b>TOTAL FUNDS</b>	492,060	23,241	515,301

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,200	(33,959)	23,241
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	471,388	20,672	492,060
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	50,302	(29,630)	20,672
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	471,388	43,913	515,301
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	107,502	(63,589)	43,913
<b>TOTAL FUNDS</b>	<u>107,502</u>	<u>(63,589)</u>	<u>43,913</u>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Arti and Navrati 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
	<hr/> 54,412	<hr/> 47,756
<b>Investment income</b>		
Bank interest	2,788	2,546
	<hr/>	<hr/>
<b>Total incoming resources</b>	57,200	50,302
<b>EXPENDITURE</b>		
<b>Other</b>		
Food, drinks and rations	1,301	-
<b>Support costs</b>		
<b>Management</b>		
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
	<hr/> 27,682	<hr/> 24,281
<b>Other</b>		
Plant and machinery	900	1,059
Fixtures and fittings	4,076	4,290
	<hr/> 4,976	<hr/> 5,349
<b>Total resources expended</b>	<hr/> 33,959	<hr/> 29,630
<b>Net income</b>	<hr/> <hr/> 23,241	<hr/> <hr/> 20,672