

HINDU COUNCIL (BRENT)

England & Wales · Charity number 291907

Details

Status Registered

Legal form Other

Registered 1985-06-24

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

Contact

Address 7 Repton Avenue
Wembley
Middlesex
HA0 3BX

Phone 07914000675

Activities

Objects: 1)TO PROMOTE THE HINDU RELIGION AND ADVANCE THE EDUCATION OF THE HINDUS.2)TO RELIEVE POVERTY AND SICKNESS.

Activities: To preserve, promote and protect Hindu cultural, Facilitate community service needs between it's member organisations and local and national government. Celebrate major Hindu festivals in partnership with other local organisation and local authority

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£28,380	£30,333	-	-
2024-03-31	£35,238	£37,399	-	-
2023-03-31	£43,538	£60,882	-	-
2022-03-31	£26,329	£25,985	-	-
2021-03-31	£23,162	£3,467	-	-

Trustees

Name	Role	Appointed
Nirmala Patel	Chair	2019-06-20
ARVIND DHUTIA		
Ashwin Halai		2018-06-20
BHARAT PATEL		2017-06-15
JAYANTI POPAT		2011-07-29
MAHENDRA PATTNI		
Nilima Chandrakant Raval		2019-06-20
Pravina Upadihyaa		2024-07-03
SUMANTRAI DESAI		
Satish Sharma		2024-07-03
Upendra Solanki		2014-01-30

Accounts

HINDU COUNCIL (BRENT)

Registered Charity No: 291907

TRUSTEE'S REPORTS AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

HINDU COUNCIL (BRENT)

CONTENTS

	Page
Legal and Administrative Information	1
Trustee's Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 12

HINDU COUNCIL (BRENT)

LEGAL AND ADMINISTRATIVE INFORMATION

AS AT 31 MARCH 2025

Charity Registration No: **291907**

Trustees

Chairperson Ms Nirmala Patel

Secretary General: Mrs Anjana Thakar (resigned 30.6.2024)
Acting Secretary General Mr Satish Sharma (appointed 30.6.2024)

Treasurer: Mr Mahendra Pattni

Principal address: 7 Repton Road
 Wembley
 HA0 3BX

Principal Bankers: Santander Bank Plc
 62 Hagley Road
 Birmingham
 B16 8PE

Accountant: Kenjer Ltd
 Office 4 Suite 1,
 4th Floor Congress House,
 Lyon Road,
 Harrow,
 England, HA1 2EN

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the statement of Recommended Practice, "Accounting and Reporting by Charities".

Structure, Governance and Management

The charity is an unincorporated charity registered with the Charity Commission with registration number 291907. The charity is governed by a constitution as amended in 1987. The charity is an umbrella organisation and its membership is made of properly constituted voluntary and community organisations. Each member organisation has two appointed individuals who have the right to attend and vote at AGM and other HCB meetings.

The trustees (who are also the executive committee members) who served during the year are:

Mrs Nirmala Patel	Chairperson	
Mr Jayanti Popat	Vice Chairman	
Mrs Anjana Thaker	Secretary General	resigned 30.6.2024
Mr Mahendra Pattni	Treasurer	
Mrs Rupal Pandya	Public Relations officer	resigned 30/9/2024
Mr Upendra Solanki		
Mr Sumantra Desai		
Mr Ashwin Halai		
Mr Bharat Patel		
Mr Arvind Dhutia		
Mrs Nilima Raval		
Mr Satish Sharma	Acting Secretary General	appointed 30.6.2024
Mrs Vinaben		

The Executive committee meet regularly in order to monitor the running of the charity. The day to day running of the charity is delegated to a sub committee comprising of members of the Executive committee.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity's policy is that the Executive Committee and Trustees shall be elected at the Annual General Meeting bi-annually by a majority vote from amongst the representatives of the Member Organisations present at such meeting except that the absent representative may stand for election and be elected provided a written explanatory consent from him/her is produced at the meeting by the proposer.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2025

Objectives and Activities

Hindu Council (Brent) is a charity with the following objectives:

- 1) To promote the advancement of the Hindu religion.
- 2) To promote the relief of poverty and sickness.
- 3) To promote the advancement in Hindu cultural and religious education

The main activities are:

- 1) To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for the communities.
- 2) To support other local charitable organizations or institutions having objectives similar to those of the society provided they are of a non-political nature.
- 3) To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.

The trustees have paid due regards to guidance issued by the Charity commission in deciding what activities the charity should undertake.

Achievements and Performance

How our activities deliver public benefit

In setting out the objectives and planning the activities, the trustees' have given careful consideration to complying with the duty in Section 4 of the Charities Act 2011 to have regards to the public benefit guidance published by the Charity Commission.

With this public benefit in mind the charity carries out a wide range of activities in pursuance of it's charitable aims. The trustees' consider that these activities, summarised below, provide public benefit to those who attend the and participate and in the wider community of Greater London and home counties.

During the year 2024-25 many of the activities were organised such as Holi, Independence Day celebration and Rangoli cometiotion during Diwali organised by Brent Council.

Navratri celebrations were held again during the year all be it some organisation only celebrated during the week ends. Attendance were as exp[ected however these have reduced during weekdays .

The Indian Independence event was celebrated in August 2024, with well over 250 people attending the event. The evnt consisted of cultural musical events performed by members of the various organisations. The event showcased the talent within the community. All the participants were presented by trophies. All the attendees were also treated to delicious vegetarian meal

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2025

Achievements and Performance (continued)

The charity was able to organised the annual Holi event again in March 2024⁵ The event was well attended.

The Executive committee is satisfied with the successful attainment of its objectives during the year.

Financial Review

The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity's policy is to divide its funds between those that are restricted and those that are unrestricted.

Restricted funds are generally used for the specific purpose for which they are raised and/or collected. Unrestricted funds are used primarily to make ad-hoc donations to help maintain liquidity and run the organisation from year to year. As part of the restricted fund the Trustees have set up a Buidling fund which will used for the acquisition of premises for the charity

From time to time the Executive Committee recommends to its membership that excess unrestricted funds be transferred to restricted funds. This recommendation is made primarily to achieve the long-term objective of the charity.

In a year in which the outgoing resources exceed incoming resources such that the administrative expenses cannot be met out of the year's net incoming resources, the charity will resort to making good the shortfall by drawing on accumulated reserves. This treatment is consistent with the charity's objectives as in the opinion of the Executive Committee all resources expended by the charity has the ultimate aim of fulfilling its stated objectives.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2025

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least twelve months expenditure and funding for the activities for that period. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Use of volunteers

Volunteers are an important resource in our community work. Volunteers are involved in most of the activities of the community who regularly give up their time and are available whenever the Samaj needs their services. All of the trustees and volunteer members give their time freely. We encourage all members of the community to be involved in voluntary activities and to share their skills with others.

The trustees are responsible for preparing the Trustees report and the accounts in accordance with applicable law and of Statement Recommended Practice, "Accounting and Reporting by Charities", issued by United Kingdom accounting standards.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which gave a true fair view of the state of affairs of the charity, of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to :

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

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

On behalf of the board of trustees

Ms Nirmala Patel
Trustee (Chairperson)

Dated: 29th July 2025

HINDU COUNCIL (BRENT)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2025

I report on the accounts of the Hindu Council (Brent), registered charity no. 291907 for the year ended 31 March 2025 set out on pages 8 to 12. These accounts have been prepared in accordance with the accounting policies set out on page 9.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.
- examine the accounts under section 43 of the 1993 Act,
- to follow procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act), and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The trustees have prepared the accounts and the Trustees' Report

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

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2 to which, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kenjer Ltd
Office 4 Suite 1,
4th Floor Congress House,
Lyon Road,
England, HA1 2EN

Dated: 29th July 2025

HINDU COUNCIL (BRENT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Restricted £	Unrestricted £	2025 £	2024 £
Incoming resources from generated funds					
Fund raising activities	4	-	7,334	7,334	8,867
Donations received	5	-	551	551	
Affiliation fee		-	400	400	1,100
Navratri Receipts		-	18,370	18,370	24,349
Navratri Fees			625	625	
Miscellaneous Income			150	150	600
Bank interest receivable	6	-	950	950	321
<u>Total incoming resources</u>		<u>0</u>	<u>28,380</u>	<u>28,380</u>	<u>35,238</u>
Resources expended					
Navratri Hall Payments		-	18,170	18,170	25,222
Cost of generating funds	7	-	10,670	10,670	9,441
Donations		-			
<u>Total resources expended</u>		<u>0</u>	<u>28,840</u>	<u>28,840</u>	<u>34,663</u>
Net income for the year/ Net movement in funds		-	(460)	(460)	575
<u>Administration expenses</u>	9	-	(992)	(992)	(2,236)
<u>Governance Costs</u>	10		(500)	(500)	(500)
Net Incoming / (Outgoing) resources		-	(1,953)	(1,953)	(2,161)
Total Funds B/Fwd brought forward		-	23,303	23,303	25,464
Funds Balance carried forward		-	21,351	21,351	23,303

HINDU COUNCIL (BRENT)**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	£	<u>2025</u> £	£	<u>2024</u> £
			-		-
Current Assets					
Sundry debtors & prepayments	11	9,981		17,238	
Balance at Bank		90,125		102,578	
Cash in Hand		<u>1,086</u>		<u>3,226</u>	
		101,191		123,041	
Less: Creditors falling due within					
twelve months	12	22,541		42,438	
		<u>-</u>		<u>-</u>	
Net current (Liabilities)/ assets			78,651		80,603
			<u>78,651</u>		<u>80,603</u>
Total Net Assets			<u>78,651</u>		<u>80,603</u>
Funds of the Charity					
Unrestricted funds	13		21,351		23,303
Restricted funds	14		-		-
Building	15		<u>57,300</u>		<u>57,300</u>
	16		<u>78,651</u>		<u>80,603</u>

Approved by the Board of Trustees' on 29th July 2025 and signed on its behalf:

 Ms Nirmala Patel
 Chairperson

 Mr Satish Sharma
 Acting Secretary General

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Going Concern

These financial statements have been prepared on the going concern basis, on the understanding that the trustees consider that the charity has sufficient funds during this uncertain period to continue its activities for the foreseeable future.

2 Incoming Resources £ 28,380

Donations and grants are dealt with in the year in which they are received.

3 Tangible Fixed Assets and Depreciation

These are capitalised as they can be used for more than a year, and cost at least £500.

They are valued at cost, or if gifted at the value to the Charity's receipt.

Depreciation has been provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	25% on straight line
Fixtures & equipment	15% on reducing balance

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2025</u> £	<u>2024</u> £
4 Incoming Resources from Charitable Activities				
Holi Income	3,610		3,610	5,520
Independence Day Programme	3,724		3,724	3,257
Diwali			-	90
	<u>7,334</u>	<u>-</u>	<u>7,334</u>	<u>8,867</u>
5 Donations				
Independence Day Programme	551		551	-
	<u>551</u>	<u>-</u>	<u>551</u>	<u>0</u>
6 Investment Income				
Bank Interest	950	-	950	321

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2025</u> £	<u>2024</u> £
7 Cost of Generating Funds (Note 17)				
Holi Expenditure	6,090	-	6,090	4,685
Independence Day Programme	4,580	-	4,580	5,601
Diwali		-	-	151
				-
				-
	10,670	-	10,670	10,437

8 Festivals

Income	Holi	Independence Day Prog	Total
Collection and Tickets	3,610	3,724	7,334
Donations		551	551
Fees			-
	3,610	4,275	7,885
Expenditure			-
Premises Hire	195	1,982	2,177
Catering	155	1,484	1,639
Volunteer Expenses	1,090	-	1,090
Barriers & Lighting	1,689	-	1,689
Fire Extinguishers	294	-	294
First Aid	500	-	500
Trophies	-	400	400
Navratri c/fwd bal w/off	1,533		1,533
Transport	180	-	180
Gloves etc	150	-	150
Costumes and Backdrop		380	380
Cleaning & Skip Hire	85	150	235
Advertising	-	185	185
Printing	85		85
General Expenses/ Post	134	-	134
	6,090	4,580	10,670
Surplus/ (Deficit)	(2,480)	(305)	(2,785)

9 Administration Expenses

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2025</u> £	<u>2024</u> £
Rent	200		200	200
Advertising	-	-	-	550
Insurance	792		792	752
Printing Postage and Stationery	-	-	-	354
Affiliation Fee	-	-	-	100
Meeting Expenses	-	-	-	280
	992	-	992	2,236

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Unrestricted</u>		<u>2025</u>	<u>2024</u>
	<u>£</u>		<u>£</u>	<u>£</u>
10 Governance Costs				
Independent Examiners Fees	250	-	250	250
Accountancy	250	-	250	250
	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>

11 Debtors	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Navratri Deposits	2,264	5,483
Navratri Rent	3,528	-
Holi Deposits	3,300	3,150
Holi Income	625	1,201
Independance Day Collection	156	-
Other Deposits and Prepayments	108	108
	<u>9,981</u>	<u>9,942</u>

12 Creditors	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Navratri Deposits	20,447	24,225
Navratri Advance Deposits	-	12,200
Other Creditors and accruals	2,093	6,013
	<u>22,541</u>	<u>42,438</u>

13 Unrestricted Funds	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Balance Brought forward	23,303	25,464
Net outgoing resources for the year	(1,953)	(2,161)
Balance carried forward	<u>21,351</u>	<u>23,303</u>

14 Restricted Funds	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Balance	-	-
	<u>-</u>	<u>-</u>

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

15 Building Fund

	<u>2025</u> £	<u>2024</u> £
Balance b/fwd	57,300	57,300
Transfer from Unrestricted Funds	-	-
	57,300	57,300

16 Analysis of Net Assets Between Funds

	<u>Total</u> £
Fund balances at 31st Mar 2025 represented by:	
Tangible fixed assets	-
Current assets	101,191
Creditors: amount falling due within one year	(22,541)
	78,651

17 Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

18 Trustees Donations, Remuneration and Expenses

During the period the charity entered into following transactions with members of the trustees:

	<u>2025</u> £	<u>2024</u> £
Included in donations received and fund raising activities are :		
Donations received from Trustees	-	-

a) Payments made:

Other than the trustee mentioned below no other members of the trustees , or any persons connected with them received fees or expenses in the year the year. The total amount of £ Nil (2021: £nil) was paid in the period in respect of fees and expenses.

Rupal Pandya , Trustees was paid £1,780 for providing catering services at the Independenc programme and also at the general meeting of the member organisations.

19 Employees

There were no employees during the year.

HINDU COUNCIL (BRENT)

England & Wales - Charity number 291907

Accounts

HINDU COUNCIL (BRENT)

Registered Charity No: 291907

TRUSTEE'S REPORTS AND ACCOUNTS

YEAR ENDED 31 MARCH 2024

HINDU COUNCIL (BRENT)

CONTENTS

	Page
Legal and Administrative Information	1
Trustee's Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 12

HINDU COUNCIL (BRENT)

LEGAL AND ADMINISTRATIVE INFORMATION

AS AT 31 MARCH 2024

Charity Registration No: **291907**

Trustees

Chairperson Ms Nirmala Patel

Secretary General: Mrs Anjana Thakar

Treasurer: Mr Mahendra Pattni

Principal address: 7 Repton Road
Wembley
HA0 3BX

Principal Bankers: Santander Bank Plc
62 Hagley Road
Birmingham
B16 8PE

Accountant: Bipin Patel
Business Accounting Services
Accountants
24 Tadworth Road
Neasden
London
NW2 7UD

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2024

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the statement of Recommended Practice, "Accounting and Reporting by Charities".

Structure, Governance and Management

The charity is an unincorporated charity registered with the Charity Commission with registration number 291907. The charity is governed by a constitution as amended in 1987. The charity is an umbrella organisation and its membership is made of properly constituted voluntary and community organisations. Each member organisation has two appointed individuals who have the right to attend and vote at AGM and other HCB meetings.

The trustees (who are also the executive committee members) who served during the year are:

Mrs Nirmala Patel	Chairperson
Mr Jayanti Popat	Vice Chairman
Mrs Anjana Thaker	Secretary General
Mr Mahendra Pattni	Treasurer
Mrs Rupal Pandya	Public Relations officer
Mr Upendra Solanki	
Mr Sumantra Desai	
Mr Ashwin Halai	
Mr Pramod Patel	
Mr Bharat Patel	
Mr Arvind Dhutia	
Mr Ashwin Galoria	past Chairman
Mrs Nirmala Patel	
Mrs Nilima Raval	

The Executive committee meet regularly in order to monitor the running of the charity. The day to day running of the charity is delegated to a sub committee comprising of members of the Executive committee.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity's policy is that the Executive Committee and Trustees shall be elected at the Annual General Meeting bi-annually by a majority vote from amongst the representatives of the Member Organisations present at such meeting except that the absent representative may stand for election and be elected provided a written explanatory consent from him/her is produced at the meeting by the proposer.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2024

Objectives and Activities

Hindu Council (Brent) is a charity with the following objectives:

- 1) To promote the advancement of the Hindu religion.
- 2) To promote the relief of poverty and sickness.
- 3) To promote the advancement in Hindu cultural and religious education

The main activities are:

- 1) To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for the communities.
- 2) To support other local charitable organizations or institutions having objectives similar to those of the society provided they are of a non-political nature.
- 3) To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.

The trustees have paid due regards to guidance issued by the Charity commission in deciding what activities the charity should undertake.

Achievements and Performance

How our activities deliver public benefit

In setting out the objectives and planning the activities, the trustees' have given careful consideration to complying with the duty in Section 4 of the Charities Act 2011 to have regards to the public benefit guidance published by the Charity Commission.

With this public benefit in mind the charity carries out a wide range of activities in pursuance of it's charitable aims. The trustees' consider that these activities, summarised below, provide public benefit to those who attend the and participate and in the wider community of Greater London and home counties.

During the year 2023-24 many of the activities were organised such as Holi, Independence Day celebration and Rangoli competition during Diwali organised by Brent Council. T

Navratri celebrations were held again during the year all be it some organisation only celebrated during the week ends. Attendance were as expected however these have reduced during weekdays .

The Indian Independence event was celebrated in August 2023, with well over 300 people attending the event. The event consisted of cultural musical events performed by members of the various organisations. The event showcased the talent within the community. All the participants were presented with trophies. All the attendees were also treated to a delicious vegetarian meal

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2024

Achievements and Performance (continued)

During the year HCB organised virtual Sharad Bhajans for all the community. Sharad is a period before the start of Navratri during which chanting of devotional songs in memory of the departed souls

The charity was able to organised the annual Holi event again in March 2024. The event was well attended.

The Executive committee is satisfied with the successful attainment of its objectives during the year.

Financial Review

The trustees considered the impact of the stoppage during the Covid pandemic and organised the various event with a view to breakeven. However due to low attendance the events were run at a loss and had to be funded from reserves.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity's policy is to divide its funds between those that are restricted and those that are unrestricted.

Restricted funds are generally used for the specific purpose for which they are raised and/or collected. Unrestricted funds are used primarily to make ad-hoc donations to help maintain liquidity and run the organisation from year to year. As part of the restricted fund the Trustees have set up a Building fund which will be used for the acquisition of premises for the charity

From time to time the Executive Committee recommends to its membership that excess unrestricted funds be transferred to restricted funds. This recommendation is made primarily to achieve the long-term objective of the charity.

In a year in which the outgoing resources exceed incoming resources such that the administrative expenses cannot be met out of the year's net incoming resources, the charity will resort to making good the shortfall by drawing on accumulated reserves. This treatment is consistent with the charity's objectives as in the opinion of the Executive Committee all resources expended by the charity have the ultimate aim of fulfilling its stated objectives.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2024

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least twelve months expenditure and funding for the activities for that period. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Use of volunteers

Volunteers are an important resource in our community work. Volunteers are involved in most of the activities of the community who regularly give up their time and are available whenever the Samaj needs their services. All of the trustees and volunteer members give their time freely. We encourage all members of the community to be involved in voluntary activities and to share their skills with others.

The trustees are responsible for preparing the Trustees report and the accounts in accordance with applicable law and of Statement Recommended Practice, "Accounting and Reporting by Charities", issued by United Kingdom accounting standards.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which gave a true fair view of the state of affairs of the charity, of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to :

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

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

On behalf of the board of trustees

Ms Nirmala Patel
Trustee (Chairperson)

Dated: 25th June 2024.

HINDU COUNCIL (BRENT)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2024

I report on the accounts of the Hindu Council (Brent), registered charity no. 291907 for the year ended 31 March 2024 set out on pages 8 to 12. These accounts have been prepared in accordance with the accounting policies set out on page 9.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.
- examine the accounts under section 43 of the 1993 Act,
- to follow procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act), and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The trustees have prepared the accounts and the Trustees' Report

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

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2 to which, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bipin Patel
Business Accounting Services
Accountants
24 Tadworth Road
London
NW2 7UD

Dated: 25th June 2024.

HINDU COUNCIL (BRENT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Restricted £	Unrestricted £	2024 £	2023 £
Incoming resources from generated funds					
Fund raising activities	4	-	8,867	8,867	5,341
Donations received	5	-	-		246
Affiliation fee		-	1,100	1,100	1,200
Navratri Receipts		-	24,349	24,349	44,025
Miscellaneous Income			600	600	-
Bank interest receivable	6	-	321	321	22
<u>Total incoming resources</u>		0	35,238	35,238	50,834
Resources expended					
Navratri Hall Payments		-	25,222	25,222	48,157
Cost of generating funds	7	-	9,441	9,441	10,437
Donations		-			
<u>Total resources expended</u>		0	34,663	34,663	58,594
Net income for the year/ Net movement in funds		-	575	575	(7,760.)
<u>Administration expenses</u>	9	-	(2,236)	(2,236)	(1,788)
<u>Governance Costs</u>	10		(500)	(500)	(500)
Net Incoming / (Outgoing) resources		-	(2,161)	(2,161)	(10,048)
Total Funds B/Fwd brought forward		-	25,464	25,464	35,512
Funds Balance carried forward		-	23,303	23,303	25,464

HINDU COUNCIL (BRENT)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	<u>2024</u> £	£	<u>2023</u> £
			-		-
Current Assets					
Sundry debtors & prepayments	11	17,238		21,186	
Balance at Bank		102,578		101,603	
Cash in Hand		<u>3,226</u>		<u>-</u>	
		123,041		122,789	
Less: Creditors falling due within					
twelve months	12	42,438		40,025	
		<u>-</u>		<u>-</u>	
Net current (Liabilities)/ assets			80,603		82,764
Total Net Assets			<u>80,603</u>		<u>82,764</u>
Funds of the Charity					
Unrestricted funds	13		23,303		25,464
Restricted funds	14		-		-
Building	15		<u>57,300</u>		<u>57,300</u>
	16		<u>80,603</u>		<u>82,764</u>

Approved by the Board of Trustees' on 25 June 2024 and signed on its behalf:

Ms Nirmala Patel
Chairperson

Mrs Anjana Thaker
Secretary General

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Going Concern

These financial statements have been prepared on the going concern basis, on the understanding that the trustees consider that the charity has sufficient funds during this uncertain period to continue its activities for the foreseeable future.

2 Incoming Resources £ 35,238

Donations and grants are dealt with in the year in which they are received.

3 Tangible Fixed Assets and Depreciation

These are capitalised as they can be used for more than a year, and cost at least £500.

They are valued at cost, or if gifted at the value to the Charity's receipt.

Depreciation has been provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	25% on straight line
Fixtures & equipment	15% on reducing balance

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2024</u> £	<u>2023</u> £
4 Incoming Resources from Charitable Activities				
Holi Income	5,520		5,520	3,185
Independence Day Programme	3,257		3,257	2,156
Diwali	90		90	-
	8,867	-	8,867	5,341
5 Donations				
Independence Day Programme	-		-	-
Sharad	-	-	-	246
	-	-	-	246
6 Investment Income				
Bank Interest	321	-	321	22

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2024</u> £	<u>2023</u> £
7 Cost of Generating Funds (Note 17)				
Holi Expenditure	4,685	-	4,685	4,685
Independence Day Programme	5,601	-	5,601	5,601
Diwali	151	-	151	151
				-
				-
	10,437	-	10,437	10,437

8 Festivals

Income	Holi	Independence Day Prog	Sharad Bhajan	Diwali	Football	Shiv Pooja	Total
Donations	5,520	3,257		90			8,867
Fees							-
	5,520	3,257	-	90	-	-	8,867
Expenditure							-
Premises Hire	133	1,802					1,935
Catering	100	1,500					1,600
Volunteer Expenses	1,300	-					1,300
Barriers & Lighting	1,721	-					1,721
Fire Extinguishers	258	-					258
First Aid	500	-					500
Trophies	-	400					400
Transport	125	-					125
Security	-	-					-
Costumes and Backdrop		380					380
Cleaning & Skip Hire	125	150					275
Advertising	-	639					639
General Expenses/ Post	258	-		50			308
	4,519	4,872	-	50	-	-	9,441
Surplus/ (Deficit)	1,001	(1,615)	-	40	-	-	(574)

Note

9 Administration Expenses	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2024</u> £	<u>2023</u> £
Rent	200		200	-
Advertising	550	-	550	550
Insurance	752		752	700
Printing Postage and Stationery	354	-	354	259
Affiliation Fee	100	-	100	-
Meeting Expenses	280	-	280	279
	2,236	-	2,236	1,788

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

			<u>2024</u>	<u>2023</u>
			<u>£</u>	<u>£</u>
10 Governance Costs				
Independent Examiners Fees	250	-	250	250
Accountancy	250	-	250	250
	500	-	500	500

			<u>2024</u>	<u>2023</u>
			<u>£</u>	<u>£</u>
11 Debtors				
Navratri Deposits			5,483	20,578
Holi Deposits			3,150	-
Holi Income			1,201	501
Other Deposits and Prepayments			108	108
			9,942	21,186

			<u>2024</u>	<u>2023</u>
			<u>£</u>	<u>£</u>
12 Creditors				
Navratri Deposits			24,225	24,225
Navratri Advance Deposits			12,200	10,803
Navratri Hall Accruals			-	-
Other Creditors and accruals			6,013	4,997
			42,438	40,025

			<u>2024</u>	<u>2023</u>
			<u>£</u>	<u>£</u>
13 Unrestricted Funds				
Balance Brought forward			25,464	35,512
Net outgoing resources for the year			(2,161)	(10,048)
Balance carried forward			23,303	25,464

			<u>2024</u>	<u>2023</u>
			<u>£</u>	<u>£</u>
14 Restricted Funds				
Balance			-	-
			-	-

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

15 Building Fund

	<u>2024</u>	<u>2023</u>
	£	£
Balance b/fwd	57,300	57,300
Transfer from Unrestricted Funds	-	-
	57,300	57,300

16 Analysis of Net Assets Between Funds

	<u>Total</u>
	£
Fund balances at 31st Mar 2024 represented by:	
Tangible fixed assets	-
Current assets	123,041
Creditors: amount falling due within one year	(42,438)
	80,603

17 Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

18 Trustees Donations, Remuneration and Expenses

During the period the charity entered into following transactions with members of the trustees:

	<u>2024</u>	<u>2023</u>
	£	£
Included in donations received and fund raising activities are :		
Donations received from Trustees	0	195

a) Payments made:

Other than the trustee mentioned below no other members of the trustees , or any persons connected with them received fees or expenses in the year the year. The total amount of £ Nil (2021: £nil) was paid in the period in respect of fees and expenses.

Rupal Pandya , Trustees was paid £1,780 for providing catering services at the Independenc programme and also at the general meeting of the member organisations.

19 Employees

There were no employees during the year.

Accounts

HINDU COUNCIL (BRENT)

Registered Charity No: 291907

TRUSTEE'S REPORTS AND ACCOUNTS

YEAR ENDED 31 MARCH 2023

HINDU COUNCIL (BRENT)

CONTENTS

	Page
Legal and Administrative Information	1
Trustee's Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 12

HINDU COUNCIL (BRENT)

LEGAL AND ADMINISTRATIVE INFORMATION

AS AT 31 MARCH 2023

Charity Registration No: **291907**

Trustees

Chairperson Ms Nirmala Patel

Secretary General: Mrs Anjana Thakar

Treasurer: Mr Mahendra Pattni

Principal address: 7 Repton Road
Wembley
HA0 3BX

Principal Bankers: Santander Bank Plc
62 Hagley Road
Birmingham
B16 8PE

Accountant: Bipin Patel
Business Accounting Services
Accountants
24 Tadworth Road
Neasden
London
NW2 7UD

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2023

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the statement of Recommended Practice, "Accounting and Reporting by Charities".

Structure, Governance and Management

The charity is an unincorporated charity registered with the Charity Commission with registration number 291907. The charity is governed by a constitution as amended in 1987. The charity is an umbrella organisation and its membership is made of properly constituted voluntary and community organisations. Each member organisation has two appointed individuals who have the right to attend and vote at AGM and other HCB meetings.

The trustees (who are also the executive committee members) who served during the year are:

Mrs Nirmala Patel	Chairperson
Mr Jayanti Popat	Vice Chairman
Mrs Anjana Thaker	Secretary General
Mr Mahendra Pattni	Treasurer
Mrs Rupal Pandya	Public Relations officer
Mr Upendra Solanki	
Mr Sumantra Desai	
Mr Ashwin Halai	
Mr Pramod Patel	
Mr Bharat Patel	
Mr Arvind Dhutia	
Mr Ashwin Galoria	past Chairman
Mrs Nirmala Patel	
Mrs Nilima Raval	

The Executive committee meet regularly in order to monitor the running of the charity. The day to day running of the charity is delegated to a sub committee comprising of members of the Executive committee.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity's policy is that the Executive Committee and Trustees shall be elected at the Annual General Meeting bi-annually by a majority vote from amongst the representatives of the Member Organisations present at such meeting except that the absent representative may stand for election and be elected provided a written explanatory consent from him/her is produced at the meeting by the proposer.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2023

Objectives and Activities

Hindu Council (Brent) is a charity with the following objectives:

- 1) To promote the advancement of the Hindu religion.
- 2) To promote the relief of poverty and sickness.
- 3) To promote the advancement in Hindu cultural and religious education

The main activities are:

- 1) To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for the communities.
- 2) To support other local charitable organizations or institutions having objectives similar to those of the society provided they are of a non-political nature.
- 3) To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.

The trustees have paid due regards to guidance issued by the Charity commission in deciding what activities the charity should undertake.

Achievements and Performance

How our activities deliver public benefit

In setting out the objectives and planning the activities, the trustees' have given careful consideration to complying with the duty in Section 4 of the Charities Act 2011 to have regards to the public benefit guidance published by the Charity Commission.

With this public benefit in mind the charity carries out a wide range of activities in pursuance of it's charitable aims. The trustees' consider that these activities, summarised below, provide public benefit to those who attend the and participate and in the wider community of Greater London and home counties.

During the year 2022-23 many of the activities were resumed such as Holi, Independence Day celebration and Rangoli competition during Diwali organised by Brent Council. The attendance were below than in previous years however the events were reasonably attended.

Navratri celebration resumed again during the year all be it some organisations were still cautious and only celebrated during week ends. Attendance were down from previous year due to the fear of the Covid pandemic

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2023

Achievements and Performance (continued)

During the year HCB organised virtual Sharad Bhajans for all the community. Sharad is a period before the start of Navratri during which chanting of devotional songs in memory of the departed souls

The charity was able to organised the annual Holi event again in March 2023. The event was well attended.

The Executive committee is satisfied with the successful attainment of its objectives during the year.

Financial Review

The trustees considered the impact of the stoppage during the Covid pandemic and organised the various event with a view to breakeven. However due to low attendance the events were run at a loss and had to be funded from reserves.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity's policy is to divide its funds between those that are restricted and those that are unrestricted.

Restricted funds are generally used for the specific purpose for which they are raised and/or collected. Unrestricted funds are used primarily to make ad-hoc donations to help maintain liquidity and run the organisation from year to year. As part of the restricted fund the Trustees have set up a Building fund which will be used for the acquisition of premises for the charity

From time to time the Executive Committee recommends to its membership that excess unrestricted funds be transferred to restricted funds. This recommendation is made primarily to achieve the long-term objective of the charity.

In a year in which the outgoing resources exceed incoming resources such that the administrative expenses cannot be met out of the year's net incoming resources, the charity will resort to making good the shortfall by drawing on accumulated reserves. This treatment is consistent with the charity's objectives as in the opinion of the Executive Committee all resources expended by the charity have the ultimate aim of fulfilling its stated objectives.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2023

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least twelve months expenditure and funding for the activities for that period. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Use of volunteers

Volunteers are an important resource in our community work. Volunteers are involved in most of the activities of the community who regularly give up their time and are available whenever the Samaj needs their services. All of the trustees and volunteer members give their time freely. We encourage all members of the community to be involved in voluntary activities and to share their skills with others.

The trustees are responsible for preparing the Trustees report and the accounts in accordance with applicable law and of Statement Recommended Practice, "Accounting and Reporting by Charities", issued by United Kingdom accounting standards.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which gave a true fair view of the state of affairs of the charity, of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to :

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

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

On behalf of the board of trustees

Ms Nirmala Patel
Trustee (Chairperson)

Dated: 23rd July 2023.

HINDU COUNCIL (BRENT)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2023

I report on the accounts of the Hindu Council (Brent), registered charity no. 291907 for the year ended 31 March 2023 set out on pages 8 to 12. These accounts have been prepared in accordance with the accounting policies set out on page 9.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

- examine the accounts under section 43 of the 1993 Act,
- to follow procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act), and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The trustees have prepared the accounts and the Trustees' Report

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

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2 to which, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bipin Patel
Business Accounting Services
Accountants
24 Tadworth Road
London
NW2 7UD

Dated: 23rd July 2023.

HINDU COUNCIL (BRENT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Restricted £	Unrestricted £	2023 £	2022 £
Incoming resources from generated funds					
Fund raising activities	4	-	5,341	5,341	5,293
Donations received	5	-	246	246	427
Affiliation fee		-	1,200	1,200	1,300
Navratri Receipts		-	36,729	36,729	18,013
Gift Aid					949
Voluntary Income			-	-	250
Bank interest receivable	6	-	22	22	98
<u>Total incoming resources</u>		<u>0</u>	<u>43,538</u>	<u>43,538</u>	<u>26,329</u>
Resources expended					
Navratri Hall Payments		-	48,157	48,157	18,121
Cost of generating funds	7	-	10,437	10,437	4,939
Donations		-			651
<u>Total resources expended</u>		<u>0</u>	<u>58,594</u>	<u>58,594</u>	<u>23,711</u>
Net income for the year/ Net movement in funds		-	(15,056)	(15,056)	2,619
<u>Administration expenses</u>	9	-	(1,788)	(1,788)	(1,774)
<u>Governance Costs</u>	10		(500)	(500)	(500)
Net Incoming / (Outgoing) resources		-	(17,344)	(17,344)	344
Total Funds B/Fwd brought forward		-	35,512	35,512	35,167
Funds Balance carried forward		-	18,168	18,168	35,512

HINDU COUNCIL (BRENT)**BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	£	<u>2023</u> £	£	<u>2022</u> £
			-		-
Current Assets					
Sundry debtors & prepayments	11	13,890		8,421	
Balance at Bank		101,603		120,111	
Cash in Hand		-		-	
		<u>115,493</u>		<u>128,532</u>	
Less: Creditors falling due within twelve months	12	40,025		35,720	
		<u>-</u>		<u>-</u>	
Net current (Liabilities)/ assets			75,468		92,812
Total Net Assets			<u>75,468</u>		<u>92,812</u>
Funds of the Charity					
Unrestricted funds	13		18,168		35,512
Restricted funds	14		-		-
Building	15		<u>57,300</u>		<u>57,300</u>
	16		<u>75,468</u>		<u>92,812</u>

Approved by the Board of Trustees' on 27 July 2023 and signed on its behalf:

Ms Nirmala Patel
Chairperson

Mrs Anjana Thaker
Secretary General

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Going Concern

These financial statements have been prepared on the going concern basis, on the understanding that the trustees consider that the charity has sufficient funds during this uncertain period to continue its activities for the foreseeable future.

2 Incoming Resources £ 43,538

Donations and grants are dealt with in the year in which they are received.

3 Tangible Fixed Assets and Depreciation

These are capitalised as they can be used for more than a year, and cost at least £500.

They are valued at cost, or if gifted at the value to the Charity's receipt.

Depreciation has been provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	25% on straight line
Fixtures & equipment	15% on reducing balance

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
4 Incoming Resources from Charitable Activities				
Holi Income	3,185		3,185	4,294
Independence Day Programme	2,156		2,156	-
Football	-		-	999
	5,341	-	5,341	5,293

5 Donations

Independence Day Programme	0		0	325
Sharad	246	-	246	102
	246	-	246	427

6 Investment Income	Bank Interest	22	-	22	98
----------------------------	---------------	----	---	----	----

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
7 Cost of Generating Funds (Note 17)				
Holi Expenditure	4,685	-	4,685	4,270
Independence Day Programme	5,601	-	5,601	-
Diwali	151	-	151	
Shiv Pooja	-	-	-	171
Football	-	-	-	499
	<u>10,437</u>	<u>-</u>	<u>10,437</u>	<u>4,939</u>

8 Festivals

Income	Holi	Independence Day Prog	Sharad Bhajan	Diwali	Football	Shiv Pooja	Total
Donations	3,185	2,156					5,341
Fees							-
	<u>3,185</u>	<u>2,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,341</u>
Expenditure							
Premises Hire	278	1,507					1,785
Catering	55	2,300					2,355
Volunteer Expenses	1,325	-					1,325
Barriers & Lighting	1,365	-					1,365
Fire Extinguishers	316	-					316
First Aid	100	-					100
Trophies	-	500					500
PA System/ Music	-	-					-
Transport	-	-					-
Security	426	-					426
Digi Van	-	-					-
Costumes and Backdrop		375					375
Cleaning & Skip Hire	61	550					611
Advertising	300	370					670
General Expenses/ Post	460	-		150			610
	<u>4,686</u>	<u>5,601</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>-</u>	<u>10,437</u>
Surplus/ (Deficit)	<u>(1,501)</u>	<u>(3,445)</u>	<u>-</u>	<u>(150)</u>	<u>-</u>	<u>-</u>	<u>(5,096)</u>

Note

9 Administration Expenses	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Advertising	550	-	550	850
Insurance	700	-	700	662
Printing Postage and Stationery	259	-	259	57
Affiliation Fee	-	-	-	100
AGM Expenses	279	-	279	106
	<u>1,788</u>	<u>-</u>	<u>1,788</u>	<u>1,774</u>

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

			<u>2023</u>	<u>2022</u>
			<u>£</u>	<u>£</u>
10 Governance Costs				
Independent Examiners Fees	250	-	250	250
Accountancy	250	-	250	250
	500	-	500	500

			<u>2023</u>	<u>2022</u>
			<u>£</u>	<u>£</u>
11 Debtors				
Navratri Deposits			13,282	5,500
			-	-
Holi Income			501	2,813
Other Deposits and Prepayments			108	108
			13,890	8,421

			<u>2023</u>	<u>2022</u>
			<u>£</u>	<u>£</u>
12 Creditors				
Navratri Deposits			24,225	24,625
Navratri Deposits			10,803	4,803
Navratri Hall Accruals			-	-
Other Creditors and accruals			4,997	6,292
			40,025	35,720

			<u>2023</u>	<u>2022</u>
			<u>£</u>	<u>£</u>
13 Unrestricted Funds				
Balance Brought forward			35,512	35,167
Net outgoing resources for the year			(17,344)	344
Balance carried forward			18,168	35,512

			<u>2023</u>	<u>2022</u>
			<u>£</u>	<u>£</u>
14 Restricted Funds				
Balance			-	-
			-	-

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

15 Building Fund

	<u>2023</u>	<u>2022</u>
	£	£
Balance b/fwd	57,300	57,300
Transfer from Unrestricted Funds	-	-
	57,300	57,300

16 Analysis of Net Assets Between Funds

	<u>Total</u>
	£
Fund balances at 31st Mar 2023 represented by:	
Tangible fixed assets	-
Current assets	115,493
Creditors: amount falling due within one year	(40,025)
	75,468

17 Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

18 Trustees Donations, Remuneration and Expenses

During the period the charity entered into following transactions with members of the trustees:

	<u>2023</u>	<u>2022</u>
	£	£
Included in donations received and fund raising activities are :		
Donations received from Trustees	195	304

a) Payments made:

No members of the trustees , or any persons connected with them received fees or expenses in the year. The total amount of £ Nil (2021: £nil) was paid in the period in respect of fees and expenses.

19 Employees

There were no employees during the year.

HINDU COUNCIL (BRENT)

England & Wales - Charity number 291907

Accounts

HINDU COUNCIL (BRENT)

Registered Charity No: 291907

TRUSTEE'S REPORTS AND ACCOUNTS

YEAR ENDED 31 MARCH 2022

HINDU COUNCIL (BRENT)

CONTENTS

	Page
Legal and Administrative Information	1
Trustee's Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 12

HINDU COUNCIL (BRENT)

LEGAL AND ADMINISTRATIVE INFORMATION

AS AT 31 MARCH 2022

Charity Registration No: **291907**

Trustees

Chairperson Mr Ashwin Galoria

Secretary General: Mr Manubhai Makwana

Treasurer: Mr Mahendra Pattni

Principal address: 4 Hemery Road
Greenford, Middlesex
UB6 0SL

Principal Bankers: Santander Bank Plc
62 Hagley Road
Birmingham
B16 8PE

Accountant: Bipin Patel
Business Accounting Services
Accountants
24 Tadworth Road
Neasden
London
NW2 7UD

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2021

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the statement of Recommended Practice, "Accounting and Reporting by Charities".

Structure, Governance and Management

The charity is an unincorporated charity registered with the Charity Commission with registration number 291907. The charity is governed by a constitution as amended in 1987. The charity is an umbrella organisation and its membership is made of properly constituted voluntary and community organisations. Each member organisation has two appointed individuals who have the right to attend and vote at AGM and other HCB meetings.

The trustees (who are also the executive committee members) who served during the year are:

Mr Ashwin Galoria	Chairperson
Mr Jayanti Popat	Vice Chairman
Mr Manubhai Makwana	Secretary General
Mr Mahendra Pattni	Treasurer
Mrs Rupal Pandya	Public Relations officer
Mr Upendra Solanki	
Mr Sumantra Desai	
Mr Ashwin Halai	
Mr Pramod Patel	
Mr Hiren Patel	
Mr Bharat Patel	
Mr Arvind Dhutia	
Mrs Anjana Thaker	
Mrs Nirmala Patel	
Mrs Harsha Trivedi	
Mrs Nilima Raval	

The Executive committee meet regularly in order to monitor the running of the charity. The day to day running of the charity is delegated to a sub committee comprising of members of the Executive committee.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity's policy is that the Executive Committee and Trustees shall be elected at the Annual General Meeting bi-annually by a majority vote from amongst the representatives of the Member Organisations present at such meeting except that the absent representative may stand for election and be elected provided a written explanatory consent from him/her is produced at the meeting by the proposer.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2022

Objectives and Activities

Hindu Council (Brent) is a charity with the following objectives:

- 1) To promote the advancement of the Hindu religion.
- 2) To promote the relief of poverty and sickness.
- 3) To promote the advancement in Hindu cultural and religious education

The main activities are:

- 1) To provide the means and facilities for education, religious, cultural and recreational activities and where possible, provide Hindu Priests for the communities.
- 2) To support other local charitable organizations or institutions having objectives similar to those of the society provided they are of a non-political nature.
- 3) To promote and foster activities pertaining to the philosophy of the Hindu religion amongst the people of Greater London and exchange views and ideas with communities of other religions.

The trustees have paid due regards to guidance issued by the Charity commission in deciding what activities the charity should undertake.

Achievements and Performance

How our activities deliver public benefit

In setting out the objectives and planning the activities, the trustees' have given careful consideration to complying with the duty in Section 4 of the Charities Act 2011 to have regards to the public benefit guidance published by the Charity Commission.

With this public benefit in mind the charity carries out a wide range of activities in pursuance of it's charitable aims. The trustees' consider that these activities, summarised below, provide public benefit to those who attend the and participate and in the wider community of Greater London and home counties.

The year 2022/22 has been the a difficult year for activities due to the contnung impact of the Covid 19 Pandemic. Many of activities were suspended because of lockdowns or overnment restrictions. Limited actities were possible during part of the year when restrictions were lifted. The various affiliated organisations also had to suspend their activities.

Despite the difficulties the charity continued it's activities by organising virtual events for the benenefit of its members. The committee was able to organise Naratri celebrations and sone of the affiliated members did organise Navratri festival albeit with many precautions.

During the year, the charity organised Shiv Pooja at the Golders Green crematorium where the Shiv murti was installed some 22 years years ago. The evnt was attended by affiliated organisations and invited guests Bob Blacman MP, Krupesh Hiran GLA member, Cllr Mohd Butt leader of Brent council manager of the Golders Green creamatorium.

Many affiliated organisation continued to organised virutal Navratri festival events which were well received by the public.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2022

Achievements and Performance (continued)

During the year HCB organised virtual Sharad Bhajans for all the community. Sharad is a period before the start of Navratri during which chanting of devotional songs in memory of the departed souls

The charity was able to organised the annual Holi event again in March 2022. The event was well attended.

The Executive committee is satisfied with the successful attainment of its objectives during the year.

Financial Review

The trustees have considered the effect of the Covid-19 outbreak. the outbreak has caused some disruption to the charity's activities to date, however during the year 2021/22 ssome in person events were organised and also continued to hold virtual events via Zoom.

Accordingly, the trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity's policy is to divide its funds between those that are restricted and those that are unrestricted.

Restricted funds are generally used for the specific purpose for which they are raised and/or collected. Unrestricted funds are used primarily to make ad-hoc donations to help maintain liquidity and run the organisation from year to year. As part of the restricted fund the Trustees have set up a Buidling fund which will used for the acquisition of premises for the charity

From time to time the Executive Committee recommends to its membership that excess unrestricted funds be transferred to restricted funds. This recommendation is made primarily to achieve the long-term objective of the charity.

In a year in which the outgoing resources exceed incoming resources such that the administrative expenses cannot be met out of the year's net incoming resources, the charity will resort to making good the shortfall by drawing on accumulated reserves. This treatment is consistent with the charity's objectives as in the opinion of the Executive Committee all resources expended by the charity has the ultimate aim of fulfilling its stated objectives.

Covid 19 Pandemic

The Covid 19 pandemic continued to have an impact on the activities at the beginning of the year, however from July 2021 onwards the restrictions were eases it was possible to start arraning in persion events.

HINDU COUNCIL (BRENT)

TRUSTEE'S REPORT

YEAR ENDED 31 MARCH 2022

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least twelve months' expenditure and funding for the activities for that period. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Use of volunteers

Volunteers are an important resource in our community work. Volunteers are involved in most of the activities of the community who regularly give up their time and are available whenever the Samaj needs their services. All of the trustees and volunteer members give their time freely. We encourage all members of the community to be involved in voluntary activities and to share their skills with others.

The trustees are responsible for preparing the Trustees report and the accounts in accordance with applicable law and of Statement Recommended Practice, "Accounting and Reporting by Charities", issued by United Kingdom accounting standards.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which gave a true fair view of the state of affairs of the charity, of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to :

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

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

On behalf of the board of trustees

Mr Ashwin Galoria
Trustee (Chairperson)

Dated: 23rd June 2022.

HINDU COUNCIL (BRENT)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2022

I report on the accounts of the Hindu Council (Brent), registered charity no. 291907 for the year ended 31 March 2022 set out on pages 8 to 12. These accounts have been prepared in accordance with the accounting policies set out on page 9.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

- examine the accounts under section 43 of the 1993 Act,
- to follow procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act), and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The trustees have prepared the accounts and the Trustees' Report

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

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2 to which, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bipin Patel
Business Accounting Services
Accountants
24 Tadworth Road
London
NW2 7UD

Dated: 23rd June 2022.

HINDU COUNCIL (BRENT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted £	Unrestricted £	2022 £	2021 £
Incoming resources from generated funds					
Fund raising activities	4	-	5,293	5,293	551
Donations received	5	-	427	427	256
Affiliation fee		-	1,300	1,300	1,100
Navratri Receipts		-	18,013	18,013	20,622
Gift Aid			949	949	-
Voluntary Income			250	250	-
Bank interest receivable	6	-	98	98	633
<u>Total incoming resources</u>		<u>0</u>	<u>26,329</u>	<u>26,329</u>	<u>23,162</u>
Resources expended					
Navratri Hall Payments		-	18,121	18,121	1,749
Cost of generating funds	7	-	4,939	4,939	151
Donations		-	651	651	101
<u>Total resources expended</u>		<u>0</u>	<u>23,711</u>	<u>23,711</u>	<u>2,001</u>
Net income for the year/ Net movement in funds					
		-	2,619	2,619	21,161
<u>Administration expenses</u>	9	-	(1,774)	(1,774)	(1,257)
<u>Governance Costs</u>	10		(500)	(500)	(250)
Net Incoming / (Outgoing) resources		-	344	344	19,654
Total Funds B/Fwd brought forward		-	35,167	35,167	15,514
Funds Balance carried forward		-	35,512	35,512	35,167

HINDU COUNCIL (BRENT)**BALANCE SHEET****AS AT 31 MARCH 2022**

	Notes	£	<u>2022</u> £	£	<u>2021</u> £
			-		-
Current Assets					
Sundry debtors & prepayments	11	8,421		3,358	
Balance at Bank		120,111		120,873	
Cash in Hand		-		164	
		<u>128,532</u>		<u>124,395</u>	
Less: Creditors falling due within twelve months	12	35,720		31,928	
		<u>-</u>		<u>-</u>	
Net current (Liabilities)/ assets			92,812		92,467
Total Net Assets			<u>92,812</u>		<u>92,467</u>
Funds of the Charity					
Unrestricted funds	13		35,512		35,167
Restricted funds	14		-		-
Building	15		<u>57,300</u>		<u>57,300</u>
	16		<u>92,812</u>		<u>92,467</u>

Approved by the Board of Trustees' on 23 June 2022 and signed on its behalf:

 Mr Ashwin Galoria
 Chairperson

 Mr Manubhai Makwana
 Secretary General

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Going Concern

These financial statements have been prepared on the going concern basis, on the understanding that the trustees consider that the charity has sufficient funds during this uncertain period to continue its activities for the foreseeable future.

2 Incoming Resources £ 26,329

Donations and grants are dealt with in the year in which they are received.

3 Tangible Fixed Assets and Depreciation

These are capitalised as they can be used for more than a year, and cost at least £500.

They are valued at cost, or if gifted at the value to the Charity's receipt.

Depreciation has been provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	25% on straight line
Fixtures & equipment	15% on reducing balance

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
4 Incoming Resources from Charitable Activities				
Holi Income	4,294		4,294	450
Sharad Bhajans	-		-	101
Football	999		999	-
	<u>5,293</u>	<u>-</u>	<u>5,293</u>	<u>551</u>
5 Donations				
Sharad Bhajans	325		325	256
Shiv Pooja	102	-	102	-
	<u>427</u>	<u>-</u>	<u>427</u>	<u>256</u>
6 Investment Income Bank Interest	98	-	98	633

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
7 Cost of Generating Funds (Note 17)				
Holi Expenditure	4,270	-	4,270	50
Sharad Bhajans	-	-	-	101
Shiv Pooja	171	-	171	-
Football	499	-	499	-
	<u>4,939</u>	<u>-</u>	<u>4,939</u>	<u>151</u>

8 Festivals

Income	Holi	Independence Day Prog	Sharad Bhajan	Diwali	Football	Shiv Pooja	Total
Donations	4,294	0				650	4,944
Fees						349	349
	<u>4,294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>999</u>	<u>-</u>	<u>5,293</u>
Expenditure							
Premises Hire	150				349		499
Catering	60						60
Volunteer Expenses	1,020						1,020
Barriers & Lighting	1,275						1,275
Fire Extinguishers	200						200
Trophies	100				150		250
PA System/ Music	-						-
Transport	15						15
Digi Van	750						750
Donations	-						-
Cleaning & Skip Hire	200						200
Advertising	450						450
General Expenses/ Post	50					171	220
	<u>4,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499</u>	<u>171</u>	<u>4,939</u>
Surplus/ (Deficit)	<u>24</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>(171)</u>	<u>353</u>

Note

Shiv Poojs - Expenses relate to payment to priest and genrela expense. Donations of £ 102 was received against the expenses.

			<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
9 Administration Expenses				
Advertising	850	-	850	-
Insurance	662	-	662	-
Printing Postage and Stationery	57	-	57	1,157
Affiliation Fee	100	-	100	100
AGM Expenses	106	-	106	-
	<u>1,774</u>	<u>-</u>	<u>1,774</u>	<u>1,257</u>

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

			<u>2022</u>	<u>2021</u>
			<u>£</u>	<u>£</u>
10 Governance Costs				
Independent Examiners Fees	250	-	250	-
Accountancy	250	-	250	250
	500	-	500	250

			<u>2022</u>	<u>2021</u>
			<u>£</u>	<u>£</u>
11 Debtors				
Navratri Deposits			5,500	2,500
			-	-
Holi Income			2,813	750
Other Deposits and Prepayments			108	108
			8,421	3,358

			<u>2022</u>	<u>2021</u>
			<u>£</u>	<u>£</u>
12 Creditors				
Navratri Deposits			24,625	24,625
Navratri Deposits			4,803	3,000
Navratri Hall Accruals			-	-
Other Creditors and accruals			6,292	4,303
			35,720	31,928

			<u>2022</u>	<u>2021</u>
			<u>£</u>	<u>£</u>
13 Unrestricted Funds				
Balance Brought forward			35,167	15,514
Net outgoing resources for the year			344	19,654
Balance carried forward			35,512	35,167

			<u>2022</u>	<u>2021</u>
			<u>£</u>	<u>£</u>
14 Restricted Funds				
Balance			-	-
			-	-

HINDU COUNCIL (BRENT)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

15 Building Fund

	<u>2022</u> £	<u>2021</u> £
Balance b/fwd	57,300	57,300
Transfer from Unrestricted Funds	-	-
	<u>57,300</u>	<u>57,300</u>

16 Analysis of Net Assets Between Funds

	<u>Total</u> £
Fund balances at 31st Mar 2022 represented by:	
Tangible fixed assets	-
Current assets	128,532
Creditors: amount falling due within one year	(35,720)
	<u>92,812</u>

17 Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

18 Trustees Donations, Remuneration and Expenses

During the period the charity entered into following transactions with members of the trustees:

	<u>2022</u> £	<u>2021</u> £
Included in donations received and fund raising activities are :		
Donations received from Trustees	304	404

a) Payments made:

No members of the trustees , or any persons connected with them received fees or expenses in the year. The total amount of £ Nil (2021: £nil) was paid in the period in respect of fees and expenses.

19 Employees

There were no employees during the year.