

**HINDU COUNCIL (BRENT)**

**Registered Charity No: 291907**

**TRUSTEE'S REPORTS AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2022**

## **HINDU COUNCIL (BRENT)**

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**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**

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#### **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.

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

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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 £
<b>Incoming resources from generated funds</b>					
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>
<b>Resources expended</b>					
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> £
			-		-
<b>Current Assets</b>					
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>	
<b>Less: Creditors falling due within twelve months</b>	12	35,720		31,928	
		<u>-</u>		<u>-</u>	
Net current (Liabilities)/ assets			92,812		92,467
			<u>92,812</u>		<u>92,467</u>
Total Net Assets			<u>92,812</u>		<u>92,467</u>
<b>Funds of the Charity</b>					
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:

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 Mr Ashwin Galoria  
 Chairperson

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 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</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
<b>4 Incoming Resources from Charitable Activities</b>				
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>
<b>5 Donations</b>				
Sharad Bhajans	325		325	256
Shiv Pooja	102	-	102	-
	<u>427</u>	<u>-</u>	<u>427</u>	<u>256</u>
<b>6 Investment Income</b> 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>
<b>7 Cost of Generating Funds</b> (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>
<b>Expenditure</b>							
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.

### 9 Administration Expenses

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

			<u>2022</u>	<u>2021</u>
			£	£
<b>11 Debtors</b>				
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>
			£	£
<b>12 Creditors</b>				
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>
			£	£
<b>13 Unrestricted Funds</b>				
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>
			£	£
<b>14 Restricted Funds</b>				
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	-	-
	<hr/>	<hr/>
	57,300	57,300
	<hr/>	<hr/>

##### 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)
	<hr/>
	92,812
	<hr/>

##### 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
	<hr/>	<hr/>

##### 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.