

HINDU COUNCIL (BRENT)

Registered Charity No: 291907

TRUSTEE'S REPORTS AND ACCOUNTS

YEAR ENDED 31 MARCH 2023

HINDU COUNCIL (BRENT)

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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 cometiotion during Diwali organised by Brent Council. The attendance were below than in previous years however the evnts were reasobaly attended.

Navratri celebration resumed again during the year all be it some organisationwere still cautiious and only celegated 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
			<u>75,468</u>		<u>92,812</u>
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>2022</u> £
4 Incoming Resources from Charitable Activities				
Holi Income	3,185		3,185	4,294
Independence Day Programme	2,156		2,156	-
Football	-		-	999
	<hr/>			
	5,341	-	5,341	5,293
	<hr/>			
5 Donations				
Independence Day Programme	0		0	325
Sharad	246	-	246	102
	<hr/>			
	246	-	246	427
	<hr/>			
6 Investment Income Bank Interest	22	-	22	98
	<hr/>			

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	-	-
	<hr/>	<hr/>
	57,300	57,300
	<hr/>	<hr/>

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)
	<hr/>
	75,468
	<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>2023</u> £	<u>2022</u> £
Included in donations received and fund raising activities are :		
Donations received from Trustees	195	304
	<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.