

**HINDU COUNCIL (BRENT)**

**Registered Charity No: 291907**

**TRUSTEE'S REPORTS AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2024**

## **HINDU COUNCIL (BRENT)**

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**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**

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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 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.

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

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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 £
<b>Incoming resources from generated funds</b>					
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>		<u>0</u>	<u>35,238</u>	<u>35,238</u>	<u>50,834</u>
<b>Resources expended</b>					
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>		<u>0</u>	<u>34,663</u>	<u>34,663</u>	<u>58,594</u>
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> £
			-		-
<b>Current Assets</b>					
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	
<b>Less: Creditors falling due within</b>					
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>
<b>Funds of the Charity</b>					
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>£</u>	<u>2023</u> <u>£</u>
<b>4 Incoming Resources from Charitable Activities</b>				
Holi Income	5,520		5,520	3,185
Independence Day Programme	3,257		3,257	2,156
Diwali	90		90	-
	<hr/>			
	8,867	-	8,867	5,341
	<hr/>			
<b>5 Donations</b>				
Independence Day Programme	-		-	-
Sharad	-	-	-	246
	<hr/>			
	-	-	-	246
	<hr/>			
<b>6 Investment Income</b>				
Bank Interest	321	-	321	22
	<hr/>			

# 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> £
<b>7 Cost of Generating Funds</b> ( 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
<b>Expenditure</b>							-
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

<b>9 Administration Expenses</b>	<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>
<b>10 Governance Costs</b>				
Independent Examiners Fees	250	-	250	250
Accountancy	250	-	250	250
	500	-	500	500

			<u>2024</u>	<u>2023</u>
			<u>£</u>	<u>£</u>
<b>11 Debtors</b>				
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>
<b>12 Creditors</b>				
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>
<b>13 Unrestricted Funds</b>				
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>
<b>14 Restricted Funds</b>				
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	-	-
	<hr/>	<hr/>
	57,300	57,300
	<hr/>	<hr/>

##### 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)
	<hr/>
	80,603
	<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>2024</u> £	<u>2023</u> £
Included in donations received and fund raising activities are :		
Donations received from Trustees	0	195
	<hr/>	<hr/>

##### 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.