

HINDU COUNCIL (BRENT)

Registered Charity No: 291907

TRUSTEE'S REPORTS AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

HINDU COUNCIL (BRENT)

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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
	<hr/> 7,334	<hr/> -	<hr/> 7,334	<hr/> 8,867
5 Donations				
Independence Day Programme	551		551	-
	<hr/> 551	<hr/> -	<hr/> 551	<hr/> 0
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>£</u>	<u>2024</u> <u>£</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			-
	<u>3,610</u>	<u>4,275</u>	<u>7,885</u>
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
	<u>6,090</u>	<u>4,580</u>	<u>10,670</u>
Surplus/ (Deficit)	<u>(2,480)</u>	<u>(305)</u>	<u>(2,785)</u>

9 Administration Expenses

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</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>£</u>		<u>2025</u> <u>£</u>	<u>2024</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>£</u>	<u>2024</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			<u>108</u>	<u>108</u>
			<u>9,981</u>	<u>9,942</u>
12 Creditors			<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Navratri Deposits			20,447	24,225
Navratri Advance Deposits			-	12,200
Other Creditors and accruals			<u>2,093</u>	<u>6,013</u>
			<u>22,541</u>	<u>42,438</u>
13 Unrestricted Funds			<u>2025</u> <u>£</u>	<u>2024</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>£</u>	<u>2024</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	-	-
	<hr/>	<hr/>
	57,300	57,300
	<hr/>	<hr/>

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)
	<hr/>
	78,651
	<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>2025</u> £	<u>2024</u> £
Included in donations received and fund raising activities are :		
Donations received from Trustees	-	-
	<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.