

INDIAN ASSOCIATION CHELTENHAM GLOUCESTERSHIRE

England & Wales · Charity number 293297

Details

Other names THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

Status Registered

Legal form Other

Registered 1986-01-10

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

Contact

Address 64 Swindon Road
Cheltenham
Gloucestershire
GL50 4AY

Phone 01242584250

Email tiahcc2012@hotmail.co.uk

Website www.cheltenhamhinducentre.org.uk

Activities

Objects: 1) TO ADVANCE THE HINDU RELIGION.2) TO ADVANCE EDUCATION CONCERNING HINDU PHILOSOPHY AND CULTURE.3) TO RELIEVE POVERTY, SICKNESS AND DISTRESS AMONG MEMBERS OF THE HINDU COMMUNITY BY THE PROVISION OF AID AND ADVICE.4) TO PROVIDE FOR THE BENEFIT OF THE HINDU COMMUNITY OF CHELTENHAM AND THE NEIGHBOURHOOD BY THE PROVISION OF RECREATIONAL FACILITIES IN THE OUTSETS OF SOCIAL WELFARE FOR SUCH MEMBERS OF THE AID COMMUNITY WHO ARE IN NEED OF SUCH FACILITIES BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: To promote religious, Cultural & social activities for Hindu community in and around Cheltenham and Gloucestershire.to provide aid and advise to all community members.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Recreation
- **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

- **Area of benefit:** CHELTENHAM AND NEIGHBOURHOOD
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,468	£19,695	-	-
2024-03-31	£26,662	£19,085	-	-
2023-03-31	£25,855	£17,072	-	-
2022-03-31	£14,511	£12,739	-	-
2021-03-31	£14,585	£13,959	-	-

Trustees

Name	Role	Appointed
HASHMUKH CHAVDA		2021-08-08
MINAND A ODEDRA		2021-08-23
Naran Patel		2021-08-08
Prakash Patel		2021-08-08

INDIAN ASSOCIATION CHELTENHAM GLOUCESTERSHIRE

England & Wales - Charity number 293297

Accounts



The Indian Association

Cheltenham (Gloucester)

Hindu Community Centre

64 Swindon Road, Cheltenham,
Gloucestershire GL51 4AY

Telephone: (01242) 584250
Email: tiahcc2012@hotmail.co.uk



REPORT OF THE TRUSTEES FOR YEAR ENDED 31ST MARCH 2025

Charity number: 293297

Charity Name:

THE INDIAN ASSOCIATION CHELTENHAM (GLOUCESTER)

Charity Address:

HINDU COMMUNITY CENTRE, 64 SWINDIN ROAD, CHELTENHAM, GLOS; GL50
4AY

Trustees:

1. MR MINAND A ODEDRA
2. MR HASHMUKH CHAVDA
3. MR NARAN J PATEL
4. MR PRAKASH PATEL

Structure, governance and management:

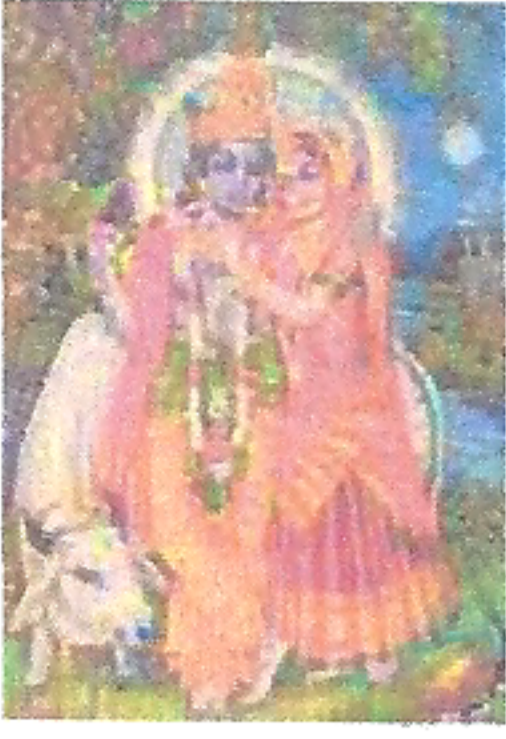
The Indian Association is managed by a Management Committee comprising of fifteen committee members. The Management Committee is appointed by the members of the Indian Association, Cheltenham at the Annual General Meeting.

In addition to that Management Committee, there are four Trustees appointed for a term of five years. In accordance with the Constitution, they have to retire after serving the five years term.

Financial review:

The Management Committee and Trustees have appointed an Independent Examiner to examine the accounts of the Indian Association of Cheltenham. The Examiner's report for year ended 31st March 2025 is being submitted with this Trustees report.

The Management Committee and the Trustees are satisfied that the Indian Association's finances are satisfactory.



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Objectives and activities:

To meet the charity's main objective in providing religious, cultural, social, recreational benefits to the members of Hindu community in Cheltenham and the surrounding districts.

The Association has successfully managed to complete this year their major project for the external repairs and renovation of its aging premises.

Many thanks to the external funders who supported the building repairs project for their generous funding.

The ongoing programs in education, arts and sports have managed to continue, benefiting the young and elderly section of the community members.

Achievements and performance:

The association's team of hard-working volunteers together with the members of the management committee have successfully completed the year with a full range of religious, cultural & social activities for its members and their families.

The enthusiasm and efforts of all the volunteers and the generosity of the members and funders have resulted in keeping the association financially stable and running smoothly.

Our next task is to bring the old internal appearance of the building up to modern standards.

This year the weekly day care group for the elderly and frail members continues to expand with an increase in numbers attending and is running satisfactorily.

Signed:

Mr. M A Odedra: 

Mr. H Chavda 

Mr. N J Patel: 

Mr. P Patel: 

Date: 03/11/2025

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

ACCOUNTS

YEAR ENDED 31 MARCH 2025

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2025

Trustee's Responsibilities in Relation to the Financial Statements

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
CHARITY NO: 293297

I report on the accounts for the year ended 31 March 2025 set out on pages 3 to 9.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act) and you consider that an audit is not required for this year and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and to state whether particular matters have come to my attention.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.



COLIN F HARWOOD
CERTIFIED PRACTISING ACCOUNTANT
4 Keynsham Street
Cheltenham
Glos GL52 6EJ

12th July 2025

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

<u>A. UNRESTRICTED FUND</u>	2025	2025	2024	2024
	£	£	£	£
<u>RECEIPTS</u>				
Life Membership Fees	900.00		901.00	
Nameplates	(462.22)		(-)	
Annual Membership Fees	1,290.00		1,070.00	
Festival: Income	5,762.57		4,851.93	
Expenses	(937.83)		(1,510.54)	
Satsang and Donations	13,364.50		11,949.47	
Bank Interest	520.14		324.11	
Hire of Hall & Facilities	1,890.50		2,632.00	
Badminton	538.30		323.00	
Yoga	124.50		96.00	
Zumba	517.50		165.50	
Language Classes	-		195.00	
Fund Raising Income	-		744.60	
Expenses	(-)		(125.57)	
Donations Other Causes				
Income	-		-	
Expenses	(-)		(-)	
Fund Raising Catering Income	5,997.00		6,563.50	
Expenses	(2,036.27)		(1,518.18)	
	-----		-----	
		27,468.69		26,661.82
<u>PAYMENTS</u>				
Rates and Water	1,408.81		1,185.47	
Light and Heat	11,825.95		10,247.08	
Telephone	847.82		843.66	
Insurance	2,298.55		2,210.25	
Repairs and Maintenance	2,054.63		4,034.55	
Professional Charges	500.00		480.00	
Printing, Postage and Stationery	723.13		80.43	
Warm Spaces:Expenses	-		503.68	
Grant Received	(-)		(500.00)	
Transfer Capacity Building Fund	33.44		-	
Transfer Friendship Carers Fund	2.99		-	
	-----		-----	
		19,695.32		19,085.12
<u>EXCESS OF RECEIPTS</u>				
<u>OVER PAYMENTS Note 4)</u>		£7,773.37		£ 7,576.70
		=====		=====

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

<u>B. RESTRICTED FUNDS</u>	2025	2025	2024	2024
	£.	£	£	£
(i) Temple Building Fund				
Receipts :				
- Building Society Interest (Gross)		1,755.87		700.25
(ii) Capacity Building Fund				
: Expenses	(-)		(357.05)	
Transfer from Unrestricted Fund	33.44		-	
	-----		-----	
		33.44		(357.05)
(iii) Wednesday Day Care Centre Fund				
Fund Raising	3,050.69		2,599.51	
Less: Expenses	(1,403.40)		(2,204.81)	
	-----		-----	
		1,647.29		394.70
(iv) Friendship Carers Fund				
Less: Expenses	(502.99)		(500.00)	
Transfer from Unrestricted Fund	2.99		-	
	-----		-----	
		(500.00)		(500.00)
(v) Thriving Communities Fund				
Grant Received	-		3,500.00	
Fund Raising	1,907.00		-	
Less: Expenses	(3,906.60)		(1,089.98)	
	-----		-----	
		(1,999.60)		2,410.02
(vi) Enover Community & Severn Wye				
Energy Trust				
Expenses	(336.00)		(240.00)	
	-----		-----	
		(336.00)*		(240.00)*
(vii) Health & Wellbeing Fund				
Grant	2,600.00		-	
Less: Expenses	(3,118.05)		(300.00)	
	-----		-----	
		(518.05)		(300.00)
(viii) Mears Foundation				
Grant	1,875.00		-	
Less: Expenses	(900.00)		(-)	
	-----		-----	
		975.00		-
Carried forward		-----		-----
		1,057.95		2,107.92

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

B <u>RESTRICTED FUNDS</u> (Continued)	2025	2025	2024	2024
	£	£	£	£
Brought forward		1,057.95		2,107.92
(ix) Outside Refurbishment				
Grants Received				
Summerfield Charitable Trust	8,500.00		-	
National Lottery Fund	18,960.00		-	
Enovert Community Trust	30,000.00		-	
Build Back Better	3,000.00		-	
Fund Raising	22,424.70		-	
Less: Expenses	(77,747.31)		(-)	
		<u>5,137.39</u>		<u>-</u>
<u>EXCESS OF RECEIPTS</u>				
<u>OVER PAYMENTS</u> (Note 3)		£ 6,195.34		£ 2,107.92
		=====		=====

*Note re Item(vi): This Fund can only be used in future for Boiler Maintenance and Servicing.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2025

	<i>Note</i>	2025 £	2024 £
FIXED ASSETS	1	23,245.38	23,245.38
CURRENT ASSETS			
Cash at Bank		75,453.76	64,266.78
Cash in Hand		1,025.86	-
Building Society Deposits	2	74,606.06	72,850.19
		<u>151,085.68</u>	<u>137,116.97</u>
Less: CURRENT LIABILITIES		(-)	(-)
NET CURRENT ASSETS		<u>151,085.68</u>	<u>137,116.97</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>174,331.06</u>	<u>160,362.35</u>
NET ASSETS		<u>£174,331.06</u>	<u>£ 160,362.35</u>
Represented by:			
FUNDS			
Restricted	3	83,830.70	77,635.36
Unrestricted	4	67,254.98	59,481.61
Undistributable	5	23,245.38	23,245.38
		<u>£174,331.06</u>	<u>£ 160,362.35</u>
		=====	=====

The Accounts were approved by the Management Committee on 12th July 2025
and signed on its behalf by:

.....K. B. Patel.....
President

.....*Rever*.....
Treasurer

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2025

1. FIXED ASSETS	2025	2024
	£	£
Radha Krishna Deities at Cost	2,000.00	2,000.00
Amba Maa & Shivling (Donated)	-	-
	<u>2,000.00</u>	<u>2,000.00</u>
Leasehold Property at Cost	45,000.00	45,000.00
Less: Grant from Cheltenham Borough Council	45,000.00	45,000.00
	<u>-</u>	<u>-</u>
Property Improvements at Cost	20,993.12	20,993.12
Less: Grant from Cheltenham Borough Council	2,000.00	2,000.00
	<u>18,993.12</u>	<u>18,993.12</u>
Plant and Equipment at Cost	494.95	494.95
Furniture and Fittings at Cost	779.37	779.37
Office Equipment at Cost	1,090.69	1,090.69
Less: Grant from Commission for Racial Equality	1,000.00	1,000.00
	<u>90.69</u>	<u>90.69</u>
Sports Equipment at Cost	287.25	287.25
Less: Grant from Cheltenham Borough Council	70.00	70.00
	<u>217.25</u>	<u>217.25</u>
Medical Equipment at Cost	670.00	670.00
	<u>£ 23,245.38</u>	<u>£ 23,245.38</u>
	<u>=====</u>	<u>=====</u>

2. BUILDING SOCIETY DEPOSITS	2025	2024
	£	£
These comprise:-		
General account	-	-
Temple Building Fund account	74,606.06	72,850.19
	<u>£74,606.06</u>	<u>£ 72,850.19</u>
	<u>=====</u>	<u>=====</u>

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2025

3. RESTRICTED FUNDS

The funds of the Association include restricted funds of unexpended balances of donations and income held for specific purposes as follows:

<u>Temple Building Fund</u>	2025 £	2024 £
Fund Brought Forward	72,850.19	72,149.94
Excess of Receipts over Payments	1,755.87	700.25
	<hr/>	<hr/>
Fund Carried Forward	74,606.06	72,850.19
	<hr/>	<hr/>
<u>Capacity Building Fund</u>		
Fund Brought Forward	(33.44)	323.61
Excess of Receipts over Payments	33.44	(357.05)
	<hr/>	<hr/>
Fund Carried Forward	Nil	(33.44)
	<hr/>	<hr/>
<u>Wednesday Care Centre Fund</u>		
Fund Brought Forward	866.03	471.33
Excess of Receipts over Payments	1,647.29	394.70
	<hr/>	<hr/>
Fund Carried Forward	2,513.32	866.03
	<hr/>	<hr/>
<u>Friendship Carers Fund</u>		
Fund Brought Forward	500.00	1,000.00
Excess of Expenses over Receipts	(500.00)	(500.00)
	<hr/>	<hr/>
Fund Carried Forward	Nil	500.00
	<hr/>	<hr/>
<u>Thriving Communities Fund</u>		
Fund Brought Forward	2,410.02	-
Excess of Payments over Receipts	(1,999.60)	2,410.02
	<hr/>	<hr/>
Fund Carried Forward	410.42	2,410.02
	<hr/>	<hr/>
<u>Enovert Community & Severn Wye Energy Trust</u>		
Fund Brought Forward	1,342.56	1,582.56
Excess of Receipts over Payments	(336.00)	(240.00)
	<hr/>	<hr/>
Fund Carried Forward	1,006.56*	1,342.56*
	<hr/>	<hr/>
<u>Health & Wellbeing Fund</u>		
Fund Brought Forward	(300.00)	-
Excess of Payments over Receipts	(518.05)	(300.00)
	<hr/>	<hr/>
Fund Carried Forward	(818.05)	(300.00)
	<hr/>	<hr/>
<u>Mears Foundation</u>		
Excess of Receipts over Payments	975.00	-
And Fund Carried Forward	<hr/>	<hr/>
<u>Outside Refurbishment</u>		
Excess of Receipts over Payments		
And Fund Carried Forward	5,137.39	-
	<hr/>	<hr/>
<u>Total Restricted Funds</u>	£83,830.70	£77,635.36
	<hr/> <hr/>	<hr/> <hr/>

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2025

4. UNRESTRICTED FUND

The income funds of the Association include unrestricted funds comprised:-

	2025 £	2024 £
Fund brought forward	59,481.61	51,904.91
Excess of Receipts over Payments (Page 3, Note A)	7,773.37	7,576.70
Fund carried forward	£ 67,254.98 =====	£ 59,481.61 =====

The Management Committee has agreed to allocate the surplus unrestricted funds as at 31 March 2025 to ongoing specific projects as follows:-

	£	£
Cultural Activities	1,718.97	1,718.97
Building Maintenance Fund	10,000.00	15,000.00
Volunteers' Courses (Mandatory)	960.00	960.00
Religious Festivals	5,000.00	2,500.00
Gujarati Language Classes	845.00	845.00
	£18,523.97 =====	£ 21,023.97 =====

5. UNDISTRIBUTABLE FUND

This represents Fixed Assets which can only be available for general funds if they are realised. The Association has no intention of realising these assets and this element of funds has been designated Undistributable.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
CHARITY NO: 293297

I report on the accounts for the year ended 31 March 2025 set out on pages 3 to 9.

Responsibilities and basis of report

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CERTIFIED PRACTISING ACCOUNTANT
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12th July 2025

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England & Wales - Charity number 293297

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Charity number: 293297

Charity Name:

THE INDIAN ASSOCIATION CHELTENHAM (GLOUCESTER)

Charity Address:

HINDU COMMUNITY CENTRE, 64 SWINDIN ROAD, CHELTENHAM, GLOS; GL50
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The Association has concentrated its activities this year on a project to raise funds that are required for external repairs and renovation of its aging premises.

The ongoing programs in education, arts and sports have managed to continue, benefiting the young and elderly section of the community members.

Achievements and performance:

The association's team of hard working volunteers together with the members of the management committee have successfully completed the year with a full range of religious, cultural & social activities for its members and their families.

The enthusiasm and efforts of all the volunteers and the generosity of the members and funders have resulted in keeping the association financially stable and running smoothly.

There have been good response from external funders in support of our building repairs project funding applications.

It is planned that, with successful fund raising efforts, the updating and maintenance of the Associations building and premises will be completed by the end of next year.

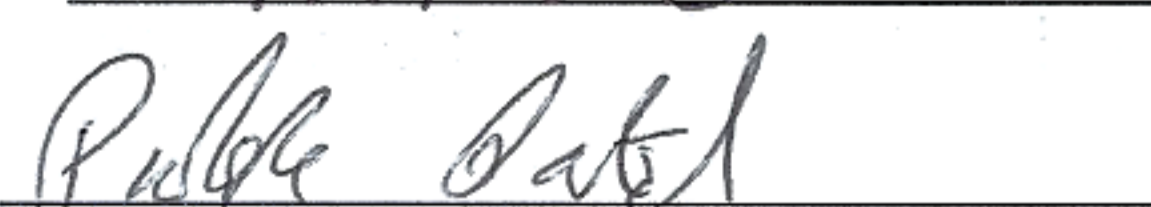
This year the weekly day care group for the elderly and frail members continues to expand and is running satisfactorily.

Signed:

Mr. M A Odedra: 

Mr. H Chavda 

Mr. N J Patel: 

Mr. P Patel: 

Date: 01/10/2024

Registered Charity 293297

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

ACCOUNTS

YEAR ENDED 31 MARCH 2024

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

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CHARITY NO: 293297

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1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.



COLIN F HARWOOD
CERTIFIED PRACTISING ACCOUNTANT
4 Keynsham Street
Cheltenham
Glos GL52 6EJ

24th June 2024

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

<u>A. UNRESTRICTED FUND</u>	2024	2024	2023	2023
	£	£	£	£
<u>RECEIPTS</u>				
Life Membership Fees	901.00		1,400.00	
Annual Membership Fees	1,070.00		880.00	
Festival: Income	4,851.93		4,185.27	
Expenses	(1,510.54)		(1,239.26)	
Satsang and Donations	11,949.47		12,625.01	
Bank Interest	324.11		58.65	
Hire of Hall & Facilities	2,632.00		2,088.75	
Badminton	323.00		-	
Yoga	96.00		88.00	
Zumba	165.50		157.00	
Language Classes	195.00		210.00	
Fund Raising Income	744.60		6,390.50	
Expenses	(125.57)		(988.47)	
Donations Other Causes				
Income	-		577.07	
Expenses	(-)		(577.07)	
Fund Raising Catering Income	6,563.50		-	
Expenses	(1,518.18)		-	
	-----		-----	
		26,661.82		25,855.45
<u>PAYMENTS</u>				
Rates and Water	1,185.47		990.81	
Light and Heat	10,247.08		4,747.93	
Telephone	843.66		727.50	
Insurance	2,210.25		3,361.19	
Repairs and Maintenance	4,034.55		6,095.85	
Professional Charges	480.00		1,060.00	
Printing, Postage and Stationery	80.43		88.79	
Warm Spaces :Expenses	503.68		-	
Grant Received	(500.00)		(-)	
	-----		-----	
		19,085.12		17,072.07
		-----		-----
<u>EXCESS OF RECEIPTS</u>				
<u>OVER PAYMENTS Note 4)</u>		£7,576.70		£ 8,783.38
		=====		=====

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

B. <u>RESTRICTED FUNDS</u>	2024	2024	2023	2023
	£	£	£	£
(i) Temple Building Fund				
Receipts :				
- Building Society Interest (Gross)		700.25		36.06
(ii) Capacity Building Fund				
Grants Received	-		-	
Less: Expenses	(357.05)		(79.99)	
	-----	(357.05)	-----	(79.99)
(iii) Wednesday Day Care Centre Fund				
Grants Received	-		-	
Fund Raising	2,599.51		439.55	
Less: Expenses	(2,204.81)		(1,496.24)	
	-----	394.70	-----	(1,056.69)
(iv) Friendship Carers Fund				
Grant Received	-		500.00	
Less: Expenses	(500.00)		(-)	
	-----	(500.00)	-----	500.00
(v) Thriving Communities Fund				
Grant Received	3,500.00		-	
Less: Expenses	(1,089.98)		(-)	
	-----	2,410.02	-----	(-)
(vi) Enovert Community & Severn Wye Energy Trust				
Grants Received	-		-	
Less: Expenses	(240.00)		(434.52)	
	-----	(240.00)*	-----	(434.52)*
(vii) Health & Wellbeing Fund				
Grant (To be received £2,600.00)	-		-	
Less: Expenses	(300.00)		(-)	
	-----	(300.00)	-----	-
<u>EXCESS OF RECEIPTS</u>				
<u>OVER PAYMENTS (Note 3)</u>		£ 2,107.92		£ (1,035.14)
		=====		=====

*Note re Item(vi): This Fund can only be used in future for Boiler Maintenance and Servicing.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS	1	23,245.38	23,245.38
CURRENT ASSETS			
Cash at Bank		64,266.78	55,282.41
Cash in Hand		-	-
Building Society Deposits	2	72,850.19	72,149.94
		137,116.97	127,432.35
Less: CURRENT LIABILITIES		(-)	(-)
NET CURRENT ASSETS		137,116.97	127,432.35
TOTAL ASSETS LESS CURRENT LIABILITIES		160,362.35	150,677.73
NET ASSETS		£160,362.35	£ 150,677.73
Represented by:			
FUNDS			
Restricted	3	77,635.36	75,527.44
Unrestricted	4	59,481.61	51,904.91
Undistributable	5	23,245.38	23,245.38
		£160,362.35	£ 150,677.73

The Accounts were approved by the Management Committee on 24th June 2024
and signed on its behalf by:


.....
President


.....
Treasurer

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2024

1. FIXED ASSETS	2024	2023
	£	£
Radha Krishna Deities at Cost	2,000.00	2,000.00
Amba Maa & Shivaling (Donated)	-	-
	-----	-----
	2,000.00	2,000.00
	-----	-----
Leasehold Property at Cost	45,000.00	45,000.00
Less: Grant from Cheltenham Borough Council	45,000.00	45,000.00
	-----	-----
	-	-
	-----	-----
Property Improvements at Cost	20,993.12	20,993.12
Less: Grant from Cheltenham Borough Council	2,000.00	2,000.00
	-----	-----
	18,993.12	18,993.12
	-----	-----
Plant and Equipment at Cost	494.95	494.95
	-----	-----
Furniture and Fittings at Cost	779.37	779.37
	-----	-----
Office Equipment at Cost	1,090.69	1,090.69
Less: Grant from Commission for Racial Equality	1,000.00	1,000.00
	-----	-----
	90.69	90.69
	-----	-----
Sports Equipment at Cost	287.25	287.25
Less: Grant from Cheltenham Borough Council	70.00	70.00
	-----	-----
	217.25	217.25
	-----	-----
Medical Equipment at Cost	670.00	670.00
	-----	-----
	£ 23,245.38	£ 23,245.38
	=====	=====
2. BUILDING SOCIETY DEPOSITS	2024	2023
	£	£
These comprise:-		
General account	-	-
Temple Building Fund account	72,850.19	72,149.94
	-----	-----
	£72,850.19	£ 72,149.94
	=====	=====

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2024

3. RESTRICTED FUNDS

The funds of the Association include restricted funds of unexpended balances of donations and income held for specific purposes as follows:

	2024	2023
	£	£
<u>Temple Building Fund</u>		
Fund Brought Forward	72,149.94	72,113.88
Excess of Receipts over Payments	700.25	36.06
	-----	-----
Fund Carried Forward	72,850.19	72,149.94
	-----	-----
<u>Capacity Building Fund</u>		
Fund Brought Forward	323.61	403.60
Excess of Payments over Receipts	(357.05)	(79.99)
	-----	-----
Fund Carried Forward	(33.44)	323.61
	-----	-----
<u>Wednesday Care Centre Fund</u>		
Fund Brought Forward	471.33	1,528.02
Excess of Receipts over Payments	394.70	(1,056.69)
	-----	-----
Fund Carried Forward	866.03	471.33
	-----	-----
<u>Friendship Carers Fund</u>		
Fund Brought Forward	1,000.00	500.00
Excess of Expenses over Receipts	(500.00)	500.00
	-----	-----
Fund Carried Forward	500.00	1,000.00
	-----	-----
<u>Thriving Communities Fund</u>		
Fund Brought Forward	-	-
Excess of Receipts over Payments	2,410.02	(-)
	-----	-----
Fund Carried Forward	2,410.02	-
	-----	-----
<u>Enovert Community & Severn Wye Energy Trust</u>		
Fund Brought Forward	1,582.56	2,017.08
Excess of Receipts over Payments	(240.00)	(434.52)
	-----	-----
Fund Carried Forward	1,342.56*	1,582.56*
	-----	-----
<u>Health & Wellbeing Fund</u>		
Excess of Payments over Receipts	(300.00)	-
	-----	-----
<u>Total Restricted Funds</u>	£77,635.36	£75,527.44
	=====	=====

*Note : This Fund can only be used in future for Boiler Maintenance and Servicing.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2024

4. UNRESTRICTED FUND

The income funds of the Association include unrestricted funds comprised:-

	2024 £	2023 £
Fund brought forward	51,904.91	43,121.53
Excess of Receipts over Payments (Page 3, Note A)	7,576.70	8,783.38
Fund carried forward	£ 59,481.61 =====	£ 51,904.91 =====

The Management Committee has agreed to allocate the surplus unrestricted funds as at 31 March 2024 to ongoing specific projects as follows:-

	£	£
Cultural Activities	1,718.97	1,718.97
Building Maintenance Fund	15,000.00	10,000.00
Volunteers' Courses (Mandatory)	960.00	960.00
Religious Festivals	2,500.00	2,500.00
Gujarati Language Classes	845.00	845.00
	£21,023.97 =====	£ 16,023.97 =====

5. UNDISTRIBUTABLE FUND

This represents Fixed Assets which can only be available for general funds if they are realised. The Association has no intention of realising these assets and this element of funds has been designated Undistributable.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
CHARITY NO: 293297

I report on the accounts for the year ended 31 March 2024 set out on pages 3 to 8.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act) and you consider that an audit is not required for this year and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and to state whether particular matters have come to my attention.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.



COLIN F HARWOOD
CERTIFIED PRACTISING ACCOUNTANT
4 Keynsham Street
Cheltenham
Glos GL52 6EJ

24th June 2024

INDIAN ASSOCIATION CHELTENHAM GLOUCESTERSHIRE

England & Wales - Charity number 293297

Accounts



The Indian Association

Cheltenham (Gloucester)

Hindu Community Centre



64 Swindon Road, Cheltenham,
Gloucestershire GL51 4AY

Telephone: (01242) 584250
Email: tiahcc2012@hotmail.co.uk

Objectives and activities:

To meet the charity's main objective in providing religious, cultural, social, recreational benefits to the members of Hindu community in Cheltenham and the surrounding districts. The association has concentrated its activities this year on a program of recovery to combat rising prices and lack of support from funders.

Despite the shortage of external funds, the ongoing programs in education, arts and sports have managed to continue, benefiting the young and elderly section of the community members.

Achievements and performance:

The association's team of hard working volunteers together with the members of the management committee have successfully completed the year with a full range of religious, cultural & social activities for its members and their families.

Despite lack of external funding, the enthusiasm and efforts of all the volunteers and the generosity of the members have resulted in keeping the association financially stable and running smoothly.

This year the weekly day care group for the elderly and frail members has resumed following its closure due to Covid and is now running satisfactorily again.

For the coming years the association's major task is securing the funds for the cost of updating and maintenance of its building and premises.

Signed:

Mr. M A Odedra: 

Mr. H Chavda 

Mr. N J Patel: 

Mr. P Patel: 

Date: 12/11/2023

Registered Charity 293297

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

ACCOUNTS

YEAR ENDED 31 MARCH 2023

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

Trustee's Responsibilities in Relation to the Financial Statements

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
CHARITY NO: 293297

I report on the accounts for the year ended 31 March 2023 set out on pages 3 to 8.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act) and you consider that an audit is not required for this year and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and to state whether particular matters have come to my attention.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

COLIN F HARWOOD
CERTIFIED PRACTISING ACCOUNTANT
4 Keynsham Street
Cheltenham
Glos GL52 6EJ

26 June 2023

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

A. <u>UNRESTRICTED FUND</u>	2023	2023	2022	2022
	£	£	£	£
<u>RECEIPTS</u>				
Life Membership Fees	1,400.00		1,900.00	
Annual Membership Fees	880.00		640.00	
Festival: Income	4,185.27		2,478.09	
Expenses	(1,239.26)		(397.03)	
Satsang and Donations	12,625.01		8,910.46	
Bank Interest	58.65		2.68	
Hire of Hall & Facilities	2,088.75		330.00	
Badminton	-		-	
Yoga	88.00		120.50	
Zumba	157.00		66.50	
Language Classes	210.00		-	
Fund Raising Income	6,390.50		456.41	
Expenses	(988.47)		(-)	
Donations Other Causes				
Income	577.07		-	
Expenses	(577.07)		(-)	
Thriving Communities Fund	-		3.07	
	-----		-----	
		25,855.45		14,510.68
<u>PAYMENTS</u>				
Rates and Water	990.81		942.27	
Light and Heat	4,747.93		1,001.51	
Telephone	727.50		696.84	
Insurance	3,361.19		3,074.93	
Repairs and Maintenance	6,095.85		6,449.12	
Professional Charges	1,060.00		450.00	
Printing, Postage and Stationery	88.79		117.62	
Covid Recovery Active				
Communities:Expense	-		1,050.00	
Less:Grant	(-)		(1,050.00)	
Community Resilience: Expense	-		606.74	
Less:Grant	(-)		(600.00)	
	-----		-----	
		17,072.07		12,739.03
		-----		-----
<u>EXCESS OF RECEIPTS</u>				
<u>OVER PAYMENTS Note 4)</u>		£8,783.38		£ 1,771.65
		=====		=====

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

<u>B. RESTRICTED FUNDS</u>	2023	2023	2022	2022
	£	£	£	£
(i) Temple Building Fund				
Receipts :				
- Building Society Interest (Gross)		36.06		36.04
(ii) Capacity Building Fund				
Grants Received	-		-	
Less: Expenses	(79.99)		(116.52)	
	-----	(79.99)	-----	(116.52)
(iii) Wednesday Day Care Centre Fund				
Grants Received	-		-	
Fund Raising	439.55		932.78	
Less: Expenses	(1,496.24)		(528.04)	
	-----	(1,056.69)	-----	404.74
(iv) Friendship Carers Fund				
Grant Received	500.00		-	
Less: Expenses	(-)		(-)	
	-----	500.00	-----	-
(v) Thriving Communities Fund				
Grant Received	-		-	
Less: Expenses	(-)		(3,896.93)	
Transfer to Receipts (Page 3)	(-)		(3.07)	
	-----	(-)	-----	(3,900.00)
(vi) Enover Community & Severn Wye				
Energy Trust				
Grants Received	-		11,992.68	
Less: Expenses	(434.52)		(9,975.60)	
	-----	(434.52)*	-----	2,017.08*
<u>EXCESS OF PAYMENTS</u>				
<u>OVER RECEIPTS (Note 3)</u>		£ (1,035.14)		£ (1,558.66)
		=====		=====

*Note re Item(vi): This Fund can only be used in future for Boiler Maintenance and Servicing.


THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2023

	<i>Note</i>	2023 £	2022 £
FIXED ASSETS	1	23,245.38	23,245.38
CURRENT ASSETS			
Cash at Bank		55,282.41	47,501.43
Cash in Hand		-	68.80
Building Society Deposits	2	72,149.94	72,113.88
		127,432.35	119,684.11
Less: CURRENT LIABILITIES		(-)	(-)
NET CURRENT ASSETS		127,432.35	119,684.11
TOTAL ASSETS LESS CURRENT LIABILITIES		150,677.73	142,929.49
NET ASSETS		£150,677.73	£ 142,929.49
Represented by:			
FUNDS			
Restricted	3	75,527.44	76,562.58
Unrestricted	4	51,904.91	43,121.53
Undistributable	5	23,245.38	23,245.38
		£150,677.73	£ 142,929.49

The Accounts were approved by the Management Committee on 26th June 2023 and signed on its behalf by:


.....
President


.....
Treasurer

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2023

1. FIXED ASSETS	2023	2022
	£	£
Radha Krishna Deities at Cost	2,000.00	2,000.00
Amba Maa & Shivling (Donated)	-	-
	-----	-----
	2,000.00	2,000.00
	-----	-----
Leasehold Property at Cost	45,000.00	45,000.00
Less: Grant from Cheltenham Borough Council	45,000.00	45,000.00
	-----	-----
	-	-
	-----	-----
Property Improvements at Cost	20,993.12	20,993.12
Less: Grant from Cheltenham Borough Council	2,000.00	2,000.00
	-----	-----
	18,993.12	18,993.12
	-----	-----
Plant and Equipment at Cost	494.95	494.95
	-----	-----
Furniture and Fittings at Cost	779.37	779.37
	-----	-----
Office Equipment at Cost	1,090.69	1,090.69
Less: Grant from Commission for Racial Equality	1,000.00	1,000.00
	-----	-----
	90.69	90.69
	-----	-----
Sports Equipment at Cost	287.25	287.25
Less: Grant from Cheltenham Borough Council	70.00	70.00
	-----	-----
	217.25	217.25
	-----	-----
Medical Equipment at Cost	670.00	670.00
	-----	-----
	£ 23,245.38	£ 23,245.38
	=====	=====

2. BUILDING SOCIETY DEPOSITS	2023	2022
	£	£
These comprise:-		
General account	-	-
Temple Building Fund account	72,149.94	72,113.88
	-----	-----
	£ 72,149.94	£ 72,113.88
	=====	=====

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2023

3. RESTRICTED FUNDS

The funds of the Association include restricted funds of unexpended balances of donations and income held for specific purposes as follows:

	2023	2022
	£	£
<u>Temple Building Fund</u>		
Fund Brought Forward	72,113.88	72,077.84
Excess of Receipts over Payments	36.06	36.04
	-----	-----
Fund Carried Forward	72,149.94	72,113.88
	-----	-----
<u>Capacity Building Fund</u>		
Fund Brought Forward	403.60	520.12
Excess of Payments over Receipts	(79.99)	(116.52)
	-----	-----
Fund Carried Forward	323.61	403.60
	-----	-----
<u>Wednesday Care Centre Fund</u>		
Fund Brought Forward	1,528.02	1,123.28
Excess of Receipts over Payments	(1,056.69)	404.74
	-----	-----
Fund Carried Forward	471.33	1,528.02
	-----	-----
<u>Friendship Carers Fund</u>		
Fund Brought Forward	500.00	500.00
Excess of Receipts over Expenses	500.00	-
	-----	-----
Fund Carried Forward	1,000.00	500.00
	-----	-----
<u>Thriving Communities Fund</u>		
Fund Brought Forward	-	3,900.00
Excess of Receipts over Payments	(-)	(3,900.00)
	-----	-----
Fund Carried Forward	-	-
	-----	-----
<u>Enovert Community & Severn Wye Energy Trust</u>		
Fund Brought Forward	2,017.08	-
Excess of Receipts over Payments	(434.52)	2,017.08
	-----	-----
Fund Carried Forward	1,582.56*	2,017.08*
	-----	-----
<u>Total Restricted Funds</u>	£75,527.44	£76,562.58
	=====	=====

*Note : This Fund can only be used in future for Boiler Maintenance and Servicing.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2023

4. UNRESTRICTED FUND

The income funds of the Association include unrestricted funds comprised:-

	2023	2022
	£	£
Fund brought forward	43,121.53	41,349.88
Excess of Receipts over Payments (Page 3, Note A)	8,783.38	1,771.65
	-----	-----
Fund carried forward	£51,904.91	£ 43,121.53
	=====	=====

The Management Committee has agreed to allocate the surplus unrestricted funds as at 31 March 2023 to ongoing specific projects as follows:-

	£	£
Cultural Activities	1,718.97	1,718.97
Building Maintenance Fund	10,000.00	6,000.00
Volunteers' Courses (Mandatory)	960.00	960.00
Religious Festivals	2,500.00	2,500.00
Gujarati Language Classes	845.00	845.00
	-----	-----
	£16,023.97	£ 12,023.97
	=====	=====

5. UNDISTRIBUTABLE FUND

This represents Fixed Assets which can only be available for general funds if they are realised. The Association has no intention of realising these assets and this element of funds has been designated Undistributable.

Registered Charity 293297

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

ACCOUNTS

YEAR ENDED 31 MARCH 2023

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

Trustee's Responsibilities in Relation to the Financial Statements

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE INDIAN ASSOCIATION CHELTENHAM (GLOS)
CHARITY NO: 293297

I report on the accounts for the year ended 31 March 2023 set out on pages 3 to 8.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act) and you consider that an audit is not required for this year and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and to state whether particular matters have come to my attention.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

COLIN F HARWOOD
CERTIFIED PRACTISING ACCOUNTANT
4 Keynsham Street
Cheltenham
Glos GL52 6EJ

26 June 2023

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

A. <u>UNRESTRICTED FUND</u>	2023	2023	2022	2022
	£	£	£	£
<u>RECEIPTS</u>				
Life Membership Fees	1,400.00		1,900.00	
Annual Membership Fees	880.00		640.00	
Festival: Income	4,185.27		2,478.09	
Expenses	(1,239.26)		(397.03)	
Satsang and Donations	12,625.01		8,910.46	
Bank Interest	58.65		2.68	
Hire of Hall & Facilities	2,088.75		330.00	
Badminton	-		-	
Yoga	88.00		120.50	
Zumba	157.00		66.50	
Language Classes	210.00		-	
Fund Raising Income	6,390.50		456.41	
Expenses	(988.47)		(-)	
Donations Other Causes				
Income	577.07		-	
Expenses	(577.07)		(-)	
Thriving Communities Fund	-		3.07	
	-----		-----	
		25,855.45		14,510.68
<u>PAYMENTS</u>				
Rates and Water	990.81		942.27	
Light and Heat	4,747.93		1,001.51	
Telephone	727.50		696.84	
Insurance	3,361.19		3,074.93	
Repairs and Maintenance	6,095.85		6,449.12	
Professional Charges	1,060.00		450.00	
Printing, Postage and Stationery	88.79		117.62	
Covid Recovery Active				
Communities:Expense	-		1,050.00	
Less:Grant	(-)		(1,050.00)	
Community Resilience: Expense	-		606.74	
Less:Grant	(-)		(600.00)	
	-----		-----	
		17,072.07		12,739.03
		-----		-----
<u>EXCESS OF RECEIPTS</u>				
<u>OVER PAYMENTS Note 4)</u>		£8,783.38		£ 1,771.65
		=====		=====

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

<u>B. RESTRICTED FUNDS</u>	2023	2023	2022	2022
	£	£	£	£
(i) Temple Building Fund				
Receipts :				
- Building Society Interest (Gross)		36.06		36.04
(ii) Capacity Building Fund				
Grants Received	-		-	
Less: Expenses	(79.99)		(116.52)	
	-----	(79.99)	-----	(116.52)
(iii) Wednesday Day Care Centre Fund				
Grants Received	-		-	
Fund Raising	439.55		932.78	
Less: Expenses	(1,496.24)		(528.04)	
	-----	(1,056.69)	-----	404.74
(iv) Friendship Carers Fund				
Grant Received	500.00		-	
Less: Expenses	(-)		(-)	
	-----	500.00	-----	-
(v) Thriving Communities Fund				
Grant Received	-		-	
Less: Expenses	(-)		(3,896.93)	
Transfer to Receipts (Page 3)	(-)		(3.07)	
	-----	(-)	-----	(3,900.00)
(vi) Enover Community & Severn Wye				
Energy Trust				
Grants Received	-		11,992.68	
Less: Expenses	(434.52)		(9,975.60)	
	-----	(434.52)*	-----	2,017.08*
<u>EXCESS OF PAYMENTS</u>				
<u>OVER RECEIPTS (Note 3)</u>		£ (1,035.14)		£ (1,558.66)
		=====		=====

*Note re Item(vi): This Fund can only be used in future for Boiler Maintenance and Servicing.


THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2023

	<i>Note</i>	2023 £	2022 £
FIXED ASSETS	1	23,245.38	23,245.38
CURRENT ASSETS			
Cash at Bank		55,282.41	47,501.43
Cash in Hand		-	68.80
Building Society Deposits	2	72,149.94	72,113.88
		127,432.35	119,684.11
Less: CURRENT LIABILITIES		(-)	(-)
NET CURRENT ASSETS		127,432.35	119,684.11
TOTAL ASSETS LESS CURRENT LIABILITIES		150,677.73	142,929.49
NET ASSETS		£150,677.73	£ 142,929.49
Represented by:			
FUNDS			
Restricted	3	75,527.44	76,562.58
Unrestricted	4	51,904.91	43,121.53
Undistributable	5	23,245.38	23,245.38
		£150,677.73	£ 142,929.49

The Accounts were approved by the Management Committee on 26th June 2023 and signed on its behalf by:


.....
President


.....
Treasurer

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2023

1. FIXED ASSETS	2023	2022
	£	£
Radha Krishna Deities at Cost	2,000.00	2,000.00
Amba Maa & Shivling (Donated)	-	-
	-----	-----
	2,000.00	2,000.00
	-----	-----
Leasehold Property at Cost	45,000.00	45,000.00
Less: Grant from Cheltenham Borough Council	45,000.00	45,000.00
	-----	-----
	-	-
	-----	-----
Property Improvements at Cost	20,993.12	20,993.12
Less: Grant from Cheltenham Borough Council	2,000.00	2,000.00
	-----	-----
	18,993.12	18,993.12
	-----	-----
Plant and Equipment at Cost	494.95	494.95
	-----	-----
Furniture and Fittings at Cost	779.37	779.37
	-----	-----
Office Equipment at Cost	1,090.69	1,090.69
Less: Grant from Commission for Racial Equality	1,000.00	1,000.00
	-----	-----
	90.69	90.69
	-----	-----
Sports Equipment at Cost	287.25	287.25
Less: Grant from Cheltenham Borough Council	70.00	70.00
	-----	-----
	217.25	217.25
	-----	-----
Medical Equipment at Cost	670.00	670.00
	-----	-----
	£ 23,245.38	£ 23,245.38
	=====	=====

2. BUILDING SOCIETY DEPOSITS	2023	2022
	£	£
These comprise:-		
General account	-	-
Temple Building Fund account	72,149.94	72,113.88
	-----	-----
	£ 72,149.94	£ 72,113.88
	=====	=====

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2023

3. RESTRICTED FUNDS

The funds of the Association include restricted funds of unexpended balances of donations and income held for specific purposes as follows:

	2023	2022
	£	£
<u>Temple Building Fund</u>		
Fund Brought Forward	72,113.88	72,077.84
Excess of Receipts over Payments	36.06	36.04
	-----	-----
Fund Carried Forward	72,149.94	72,113.88
	-----	-----
<u>Capacity Building Fund</u>		
Fund Brought Forward	403.60	520.12
Excess of Payments over Receipts	(79.99)	(116.52)
	-----	-----
Fund Carried Forward	323.61	403.60
	-----	-----
<u>Wednesday Care Centre Fund</u>		
Fund Brought Forward	1,528.02	1,123.28
Excess of Receipts over Payments	(1,056.69)	404.74
	-----	-----
Fund Carried Forward	471.33	1,528.02
	-----	-----
<u>Friendship Carers Fund</u>		
Fund Brought Forward	500.00	500.00
Excess of Receipts over Expenses	500.00	-
	-----	-----
Fund Carried Forward	1,000.00	500.00
	-----	-----
<u>Thriving Communities Fund</u>		
Fund Brought Forward	-	3,900.00
Excess of Receipts over Payments	(-)	(3,900.00)
	-----	-----
Fund Carried Forward	-	-
	-----	-----
<u>Enovert Community & Severn Wye Energy Trust</u>		
Fund Brought Forward	2,017.08	-
Excess of Receipts over Payments	(434.52)	2,017.08
	-----	-----
Fund Carried Forward	1,582.56*	2,017.08*
	-----	-----
<u>Total Restricted Funds</u>	£75,527.44	£76,562.58
	=====	=====

*Note : This Fund can only be used in future for Boiler Maintenance and Servicing.

THE INDIAN ASSOCIATION CHELTENHAM (GLOS)

NOTES TO THE ACCOUNTS continued

AS AT 31 MARCH 2023

4. UNRESTRICTED FUND

The income funds of the Association include unrestricted funds comprised:-

	2023	2022
	£	£
Fund brought forward	43,121.53	41,349.88
Excess of Receipts over Payments (Page 3, Note A)	8,783.38	1,771.65
	-----	-----
Fund carried forward	£51,904.91	£ 43,121.53
	=====	=====

The Management Committee has agreed to allocate the surplus unrestricted funds as at 31 March 2023 to ongoing specific projects as follows:-

	£	£
Cultural Activities	1,718.97	1,718.97
Building Maintenance Fund	10,000.00	6,000.00
Volunteers' Courses (Mandatory)	960.00	960.00
Religious Festivals	2,500.00	2,500.00
Gujarati Language Classes	845.00	845.00
	-----	-----
	£16,023.97	£ 12,023.97
	=====	=====

5. UNDISTRIBUTABLE FUND

This represents Fixed Assets which can only be available for general funds if they are realised. The Association has no intention of realising these assets and this element of funds has been designated Undistributable.