

HINDU RELIGIOUS ASSOCIATION LEAMINGTON AND WARWICK

England & Wales · Charity number 512968

Details

Other names HINDU RELIGIOUS ASSOCIATION, HINDU RELIGIONS ASSOICATION
LEAMINGTON AND WARWICK

Status Registered

Legal form Other

Registered 1982-09-07

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

Contact

Address 10b High Street
Leamington Spa
CV31 3AN

Phone 07971385183

Activities

Objects: THE ADVANCEMENT OF THE HINDU RELIGION IN LEAMINGTON SPA AND WARWICK BY PROVISION OF EDUCATION IN THE PRINCIPLE OF HINDU FAITH AD BY SUCH OTHER CHARITABLE MEANS THAT THE COMMITTEE SHALL THINK FIT AND FOR THE RELIEF OF POVERTY AMONG MEMBERS OF THE ASSOCIATION.

Activities: General charitable work, poverty relief, religious activities, overseas aid/famine/flood aid. Children education and activities, elderly and old people activities, yoga classes

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WARWICK AND LEAMINGTON SPA
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		£0	£184	-
2023-12-31	£84,248	£23,278	-	-
2022-12-31	£127,764	£37,616	-	-
2021-12-31	£70,393	£33,714	-	-
2020-12-31	£52,140	£28,660	-	-

Trustees

Name	Role	Appointed
DHARAM VEER AWESTI	Chair	2016-07-30
Ashok Kumar Manan		2016-07-30
CHAMAN LAL PUNJ		2016-07-30
Chander Deep Sahjpal		2016-07-30
Gian Kanwar		2016-07-30
Gopal Dev Agnihotri		2016-07-30
Gopal Nayyar		2016-07-30
Karamjit Rajput		2016-07-30
Om Joshi		2016-07-30
Prem Rattan		2016-04-28
Rajinder Pal Sharma		2016-07-30
Ram Murti Prinjha		2016-07-30
Sham Bhardwaj		2016-07-30
TARSEM LAL PUNJ		2016-07-30

HINDU RELIGIOUS ASSOCIATION LEAMINGTON AND WARWICK

England & Wales - Charity number 512968

Accounts

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023

INDEX

Page

Legal and Administrative information	1
Trustees Report for the Financial Year Ended 31 December 2023	2 & 3
Independent Examiner's Report	4
Income and Expenditure Statement for the Financial Year Ended 31 December 2023	5
Balance Sheet at 31.12.2023	6
Notes to the Financial Statements	7

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Report and Financial Statements for the Financial Year Ended 31st December 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Holding Trustees

Gian Kanwar
Baldev Manan

Executive Committee Members

Dharam Veer Awesti	Chairman
Vikas Aggarwal	Secretary
Brijinder Kumar Gupta	Treasurer
Chander Deep Sahjpal	
Rajinder Pal Sharma	
Vijay Choudhury	
Naveen Tangri	

Charity Registered Address

10B High Street
Leamington Spa
CV31 3AN
Warwickshire

Independent Examiner

Accountability (PSM)
Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Trustees Report for the Financial Year Ended 31st December 2023

The Association is a registered Charity established for the advancement of the Hindu Religion in Leamington Spa and Warwick by provisions of education in the principles of Hindu faith and by such other Charitable means that the Executive Committee shall think fit and for the relief of poverty among members of the Association.

The affairs of the Charity are administered in accordance with its constitution / governing document by the Executive Committee of managing trustees comprising of nine (9) members including three (3) office bearers elected for a two years term at its Annual General Meeting. The Executive Committee of managing trustees of the Association meet at least six times a year

Under the provision of the Constitution / Governing documents there is provision for 5 Custodians / Holding trustees who hold property of Association in their name and are appointed by the Executive Committee of managing trustees for term of 2 years. Both the managing trustees and custodian trustees are eligible for reappointment / reselection after expiry of 2 year term.

The Trustees present their report along with the financial statements of the Charity for the financial year ended 31st December 2023. The trustees have adopted the provision of 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 (FRS102) (effective 1 January 2019).

Our reserves policy reflects our wish to ensure financial stability from which we can grow and develop our objectives and activities.

The trustees have a risk management strategy which comprises:-

An annual review of the risks which the Association may face.

The establishment of systems and procedures to mitigate those risks identified.

The implementation of procedures designed to minimise any potential impact on the Association/Charity should those risks materialise.

Significant activities, achievements and performance

During the year, the charity has continued to hold various fundraising events and, along with the donations received has been able to accumulate a significant surplus for the development of a new Temple through Shree Krishna Resource Centre of Leamington and Warwick.

Public benefit

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

The charity does utilise volunteers to assist with their work.

FINANCIAL REVIEW

Financial position

The net profit for the period was £60,970, comprising total incoming resources of £84,248, and total resources expended of £23,278. The charity's total funds for the period were a surplus of £948,864.

FUTURE PLANS

During the year activities were formally transferred to its sister charity Shree Krishna Resource Centre of Leamington and Warwick.

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 11th FEB. 2024 and signed on its behalf by:



Dharam Veer Awesti
Chairman

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Independent Examiner's Report to the Trustees for the financial year ended 31 December 2023

I report to the charity trustees on my examination of the accounts of Hindu Religious Association Leamington and Warwick (the Trust) for the year ended 31 December 2023.

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').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Accountability (PSM)
Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

4 MARCH 2024

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968
Income & Expenditure Statement

For the Financial Year Ended 31st December 2023

Notes	Y/E 31.12.2023		Y/E 31.12.2022	
	£	£	£	£
INCOME				
Donations / Offerings		76,353		121,520
Bank Interest Received		7,895		2,625
Gift Aid		-		13,886
		<u>84,248</u>		<u>138,031</u>
EXPENDITURE				
Wages		5,335		9,400
Light & Heat		6,726		12,733
Rates		139		121
Insurance		1,749		1,903
Provisions		6,582		11,357
Repairs & Renewals		733		4,208
Telephone		786		1,016
Cleaning Charges		867		1,415
Bank Charges		257		261
Charity & Donation		-		800
Professional Fee		-		7,198
Sundries		104		887
		<u>23,278</u>		<u>51,299</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>60,970</u>		<u>86,732</u>

Hindu Religious Association Leamington and Warwick

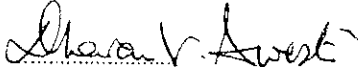
10B High Street, Leamington Spa CV31 3AN

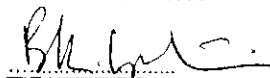
Charity Number: 512988
Balance Sheet

For the Financial Year Ended 31st December 2023

	Notes	Y/E 31.12.2023	Y/E 31.12.2022	
			£	£
FIXED ASSETS				
Land & Buildings and others	3	358,202		343,128
CURRENT ASSETS				
Prepayments & other Debtors	4	13,885	248,462	
Building Societies	5	<u>576,777</u>	<u>815,631</u>	
		590,662	1,064,093	
CURRENT LIABILITIES				
		<u>-</u>	<u>18</u>	<u>1,064,077</u>
TOTAL ASSETS		<u>£ 948,864</u>	<u>£ 1,407,205</u>	
Represented by:				
Total Reserve Fund Balance b/fwd as at 01.01.2023			1,407,205	1,320,473
General Reserve transferred to Capital Reserve				
Reserve transferred to Shree Krishna Resource Centre			(519,311)	
Excess of Income over Expenditure for the year ended 31.12.2023		<u>60,970</u>	<u>66,732</u>	
General Reserve		40,000	40,000	
General Reserve transferred to Capital Reserve		(40,000)	-	
Capital Reserve		<u>948,864</u>	<u>1,367,205</u>	
Total Fund Balance as at 31.12.2023		<u>£ 948,864</u>	<u>£ 1,407,205</u>	

The financial statements were approved by the Trustees on 11th FEB 2024 and signed on their behalf by :-


Dharam Veer Awesti Chairman


Brijinder Kumar Gupta Treasurer

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

For the Financial Year Ended 31 December 2023

Note

1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

For the Financial Year Ended 31 December 2023

Note

2

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

3 TANGIBLE FIXED ASSETS

	Freehold Property £	Improve- ments £	Car Park £	Total £
Total Value b/fwd as at 01.01.2023	126,164	205,714	11,250	343,128
Disposal	-	-	-	-
Additions	15,074	-	-	15,074
	<u>141,238</u>	<u>205,714</u>	<u>11,250</u>	<u>358,202</u>

NET BOOK VALUE

At 31 December 2023 £ 141,238 £ 205,714 £ 11,250 £ 358,202

4 PREPAYMENTS & DEBTORS

	Y/E 31.12.2023 £	Y/E 31.12.2022 £
Insurance Prepayment	-	1,749
Gift Aid	13,885	13,885
Interest accrued on deposit funds with Bank & Building Societies	-	243
Shree Krishna Resource Centre of Leamington and Warwick	-	232,585
	<u>£ 13,885</u>	<u>£ 248,462</u>

5 Bank and Building Society Balances

	£	
Virgin Money Bank Current Account	319,363	302,065
Virgin Money Bank Savings Account	148,498	147,704
Virgin Money Bank Fixed Deposit	108,917	106,001
Coventry Building Society	-	259,861
	<u>£ 576,777</u>	<u>£ 815,631</u>

HINDU RELIGIOUS ASSOCIATION LEAMINGTON AND WARWICK

England & Wales - Charity number 512968

Accounts

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2022

<u>INDEX</u>	<u>Page</u>
Legal and Administrative Information	1
Trustees Report for the Financial Year Ended 31 December 2022	2 & 3
Independent Examiner's Report	4
Income and Expenditure Statement for the Financial Year Ended 31 December 2022	5
Balance Sheet at 31.12.2022	6
Notes to the Financial Statements	7

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Report and Financial Statements for the Financial Year Ended 31st December 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Holding Trustees

Om Parkash Joshi
Gian Kanwar
Baldev Manan

Executive Committee members

Dharam Veer Awesti	Chairman
Rajinder Pal Sharma	Vice Chairman
Chander Deep Sahjpall	Secretary
Gopal Dev Agnihotri	Treasurer
Prem Rattan Sharma	
Gopal Nayyar	
Vikas Aggarwal	
Vijay Choudhury	
Naveen Tangri	

Charity Registered Address

10B High Street
Leamington Spa
CV31 3AN
Warwickshire

Independent Examiner

Accountability (PSM)
Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Trustees Report for the Financial Year Ended 31st December 2022

The Association is a registered Charity established for the advancement of the Hindu Religion in Leamington Spa and Warwick by provisions of education in the principles of Hindu faith and by such other Charitable means that the Executive Committee shall think fit and for the relief of poverty among members of the Association.

The affairs of the Charity are administered in accordance with its constitution / governing document by the Executive Committee of managing trustees comprising of eleven (11) members including four (4) office bearers elected for a two years term at its Annual General Meeting. The Executive Committee of managing trustees of the Association meet at least six times a year

Under the provision of the Constitution / Governing documents there is provision for 5 Custodians / Holding trustees who hold property of Association in their name and are appointed by the Executive Committee of managing trustees for term of 2 years. Both the managing trustees and custodian trustees are eligible for reappointment / reselection after expiry of 2 year term.

The Trustees present their report along with the financial statements of the Charity for the financial year ended 31st December 2022. The trustees have adopted the provision of 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 (FRS102) (effective 1 January 2019).

Our reserves policy reflects our wish to ensure financial stability from which we can grow and develop our objectives and activities.

The trustees have a risk management strategy which comprises:-

An annual review of the risks which the Association may face.

The establishment of systems and procedures to mitigate those risks identified.

The implementation of procedures designed to minimise any potential impact on the Association/Charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year that 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 :-

- (a) select suitable accounting policies and apply them consistently.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue its operations

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Managing Trustees Report for the Financial Year Ended 31st December 2022

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 1993, the Charity Trust Deed and the requirements of the Charities SORP 2005. 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.

APPROVAL

This report was approved by the Trustees on 26/03/23, 2023 and signed on their behalf.

Dharam V. Awesti

Dharam Veer Awesti
Chairman

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 2011 (the Act) does not apply.

I report in respect of my examination of Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountability (PSM)

Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

26/3/ 2023



Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968
Income & Expenditure Statement

For the Financial Year Ended 31st December 2022

Notes	Y/E 31.12.2022		Y/E 31.12.2021	
	£	£	£	£
INCOME				
Donations / Offerings		111,252		63,542
Bank Interest Received		2,825		2,669
Gift Aid		13,886		4,182
		<u>127,764</u>		<u>70,393</u>
EXPEND EXPENDITURE				
Wages	9,400		9,267	
Light & Heat	12,733		7,756	
Rates	121		106	
Insurance	1,903		1,795	
Hardware & Fittings	1,643		2,902	
Repairs & Maintenance	239		1,503	
Telephone	1,016		864	
Cleaning charges	1,415		1,709	
Bank Charges	261		55	
Charity & Donation	800		-	
Professional Fee	7,198		7,226	
Sundries	887	37,616	532	33,714
EXCESS OF INCOME OVER EXPENDITURE		<u>90,148</u>		<u>36,679</u>

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

	Notes	Y/E 31.12.2022		Y/E 31.12.2021	
				£	£
FIXED ASSETS					
Land & Buildings and others	1		343,128		343,128
CURRENT ASSETS					
Prepayments & other Debtors	2		215,878		2,490
Building Societies	3		851,631		974,863
			<u>1,067,509</u>		<u>977,353</u>
CURRENT LIABILITIES					
		16	1,067,493	8	977,345
TOTAL ASSETS			<u>£ 1,410,621</u>		<u>£ 1,320,473</u>
Represented by:					
Total Reserve Fund Balance b/fwd as at 01.01.2022			1,320,473		1,283,794
Excess of Income over Expenditure for the year ended 31.12.2022			<u>90,148</u>		<u>36,679</u>
General Reserve	4		40,000		40,000
Capital Reserve	4		<u>1,370,621</u>		<u>1,280,473</u>
Total Fund Balance as at 31.12.2022 c/fwd			<u>£ 1,410,621</u>		<u>£ 1,320,473</u>

The financial statements were approved by the Trustees on 26/3/2023 and signed on their behalf by :-

Dharam V. Awesti Chairman
Dharam Veer Awesti

Gopal Dev Agnihotri Treasurer
Gopal Dev Agnihotri

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

For the Financial Year Ended 31 December 2022

Note

1 TANGIBLE FIXED ASSETS

	Freehold Property £	Improve- ments £	Car Park £	Total £
Total Value b/fwd as at 01.01.2022	126,164	205,714	11,250	343,128
Disposal	-	-	-	-
Additions	-	-	-	-
	<u>126,164</u>	<u>205,714</u>	<u>11,250</u>	<u>343,128</u>

NET BOOK VALUE

At 31 December 2022 £ 126,164 £ 205,714 £ 11,250 £ 343,128

2 PREPAYMENTS & DEBTORS

	Y/E 31.12.2022 £	Y/E 31.12.2021 £
Insurance Prepayment	1,749	1,545
Gift Aid	13,886	
Interest accrued on deposit funds with Bank & Building Societies	243	945
Shree Krishna Resource Centre of Leamington and Warwick	200,000	
	<u>£ 215,878</u>	<u>£ 2,490</u>

3 Bank and Building Society Balances

	£	
Virgin Money Bank Current Account	302,065	178,263
Virgin Money Bank Savings Account	147,704	147,188
Virgin Money Bank Fixed Deposit	106,001	105,684
Punjab National - Term deposit	-	105,508
Coventry Building Society	295,861	438,220
	<u>£ 851,631</u>	<u>£ 974,863</u>

4 Reserves

General reserves comprise approximately annual operating expense and any excess are added to capital reserves.

Capital reserves is an amount set aside for construction of a new building for the effective operation of association/charity.

HINDU RELIGIOUS ASSOCIATION LEAMINGTON AND WARWICK

England & Wales - Charity number 512968

Accounts

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021

I N D E X

Page

Legal and Administrative information	1
Trustees Report for the Financial Year Ended 31 December 2021	2 & 3
Independent Examiner's Report	4
Income and Expenditure Statement for the Financial Year Ended 31 December 2021	5
Balance Sheet at 31.12.2021	6
Notes to the Financial Statements	7 & 8

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Report and Financial Statements for the Financial Year Ended 31st December 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Holding Trustees

Om Parkash Joshi
Gian Kanwar
Baldev Manan (appointed 21 December 2021)
Gopal Krishan Nayyar (resigned 26 September 2021)
Ashok Kumar Sharma (resigned 26 September 2021)

Executive Committee members

Dharam Veer Awesti	Chairman
Rajinder Pal Sharma	Vice Chairman
Chander Deep Sahjpal	Secretary
Gopal Dev Agnihotri	Treasurer
Shyam Bhardwaj (resigned 26 September 2021)	
Tarsem Lal Punj (resigned 26 September 2021)	
Chaman Lal Punj (resigned 26 September 2021)	
Karamjit Rajput (resigned 26 September 2021)	
Prem Rattan Sharma (appointed 26 September 2021)	
Dharpal Gautam (resigned 26 September 2021)	
Gopal Nayyar (appointed 26 September 2021)	
Vikas Aggarwal (appointed 26 September 2021)	
Vijay Choudhury (appointed 26 September 2021)	
Naveen Tangri (appointed 26 September 2021)	

Charity Registered Address

10B High Street
Leamington Spa
CV31 3AN
Warwickshire

Independent Examiner

Accountability (PSM)

Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Trustees Report for the Financial Year Ended 31st December 2021

The Association is a registered Charity established for the advancement of the Hindu Religion in Leamington Spa and Warwick by provisions of education in the principles of Hindu faith and by such other Charitable means that the Executive Committee shall think fit and for the relief of poverty among members of the Association.

The affairs of the Charity are administered in accordance with its constitution / governing document by the Executive Committee of managing trustees comprising of eleven (11) members including four (4) office bearers elected for a two years term at its Annual General Meeting. The Executive Committee of managing trustees of the Association meet at least six times a year

Under the provision of the Constitution / Governing documents there is provision for 5 Custodians / Holding trustees who hold property of Association in their name and are appointed by the Executive Committee of managing trustees for term of 2 years. Both the managing trustees and custodian trustees are eligible for reappointment / reselection after expiry of 2 year term.

The Trustees present their report along with the financial statements of the Charity for the financial year ended 31st December 2021. The trustees have adopted the provision of 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 (FRS102) (effective 1 January 2019).

Our reserves policy reflects our wish to ensure financial stability from which we can grow and develop our objectives and activities.

The trustees have a risk management strategy which comprises:-

An annual review of the risks which the Association may face.

The establishment of systems and procedures to mitigate those risks identified.

The implementation of procedures designed to minimise any potential impact on the Association/Charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year that 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 :-

- (a) select suitable accounting policies and apply them consistently.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue its operations

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Managing Trustees Report for the Financial Year Ended 31st December 2021

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 1993, the Charity Trust Deed and the requirements of the Charities SORP 2005. 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.

APPROVAL

This report was approved by the Trustees on 25 May 2022 and signed on their behalf.



Dharam Veer Awesti
Chairman

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Independent Examiner's Report to the Trustees for the financial year ended 31 December 2021

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 2011 (the Act) does not apply.

I report in respect of my examination of Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINERS'S STATEMENT

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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Accountability (PSM)
Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

_____ 2022

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Income & Expenditure Statement

For the Financial Year Ended 31st December 2021

Notes	Y/E 31.12.2021		Y/E 31.12.2020	
	£	£	£	£
INCOME				
Donations / Offerings		63,542		45,137
Bank Interest Received		2,669		4,822
Gift Aid		4,182		2,181
		<u>70,393</u>		<u>52,140</u>
EXPENDITURE				
Wages	9,267		9,000	
Light & Heat	7,756		7,537	
Council Tax	106		94	
Insurance	1,795		1,325	
Hardware & Fittings	2,902		2,470	
Repairs & Maintenance	1,503		252	
Telephone	864		930	
Cleaning charges	1,709		1,290	
Bank Charges	55		-	
Professional Fee	7,226		4,287	
Sundries	531	33,714	1,475	28,660
		<u>33,714</u>		<u>28,660</u>
EXCESS OF INCOME OVER EXPENDITURE		<u><u>£ 36,679</u></u>		<u><u>£ 23,480</u></u>

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Balance Sheet as at 31st December 2021

	Notes	Y/E 31.12.2021	Y/E 31.12.2020
			£ £
FIXED ASSETS			
Land & Buildings and others	1	343,128	<u>343,128</u>
			343,128
CURRENT ASSETS			
Prepayments & other Debtors	2	2,490	2,976
Building Societies	3	<u>974,863</u>	<u>937,694</u>
		977,353	940,670
CURRENT LIABILITES			
		<u>8</u> 977,345	<u>4</u> 940,666
TOTAL ASSETS		<u>£ 1,320,473</u>	<u>£ 1,283,794</u>
 Represented by:			
Total General Reserve Fund Balance b/fwd as at 01.01.2021		1,283,794	1,260,314
Excess of Income over Expenditure for the year ended 31.12. 2021		<u>36,679</u>	<u>23,480</u>
General Reserve	4	40,000	40,000
Capital Reserve	4	<u>1,280,473</u>	<u>1,243,794</u>
Total Fund Balance as at 31.12.2021 c/fwd		<u>£ 1,320,473</u>	<u>£ 1,283,794</u>

The financial statements were approved by the Trustees on 25 May 2022
and signed on their behalf by :-

 Chairman

Dahram Veer Awesti
DHARAM

 Treasurer

Gopal Dev Agnihotri

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Notes to the Financial Statements

For the Financial Year Ended 31 December 2021

Note

1 TANGIBLE FIXED ASSETS

	Freehold Property £	Improve- ments £	Car Park £	Total £
Total Value b/fwd as at 01.01.2021	126,164	205,714	11,250	343,128
Disposal	-	-	-	-
Additions	-	-	-	-
	<u>126,164</u>	<u>205,714</u>	<u>11,250</u>	<u>343,128</u>

NET BOOK VALUE

At 31 December 2021	<u>£ 126,164</u>	<u>£ 205,714</u>	<u>£ 11,250</u>	<u>£ 343,128</u>
---------------------	------------------	------------------	-----------------	------------------

2 PREPAYMENTS & DEBTORS

	Y/E 31.12.2021 £	Y/E 31.12.2020
Insurance Prepayment	1,545	1,486
Interest accrued on deposit funds with Bank & Building Societies	945	1,490
	<u>£ 2,490</u>	<u>£ 2,976</u>

3 Bank and Building Society Balances

	£	
Yorkshire - Current account	178,263	181,742
Yorkshire - Savings account	147,188	142,502
Yorkshire - Term deposit	105,684	104,946
Punjab National - Term deposit	105,508	103,948
Coventry Building Society	438,220	404,556
	<u>£ 974,863</u>	<u>£ 937,694</u>

4 Reserves

General reserves comprise approximately annual operating expense and any excess are added to capital reserves.

Capital reserves is an amount set aside for construction of a new building for the effective operation of association/charity.

HINDU RELIGIOUS ASSOCIATION LEAMINGTON AND WARWICK

England & Wales - Charity number 512968

Accounts

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020

INDEX

Page

Legal and Administrative information	1
Trustees Report for the Financial Year Ended 31 December 2020	2 & 3
Independent Examiner's Report	4
Income and Expenditure Statement for the Financial Year Ended 31 December 2020	5
Balance Sheet at 31.12.2020	6
Notes to the Financial Statements	7 & 8

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Report and Financial Statements for the Financial Year Ended 31st December 2020

LEGAL AND ADMINISTRATIVE INFORMATION

Holding Trustees - all appointed 30 July 2016

Hari Krishan Prinjha
Om Parkash Joshi
Gian Kanwar
Gopal Krishan Nayyar
Ram Murti Prinjha

Executive Committee members

Dharam Veer Awesti	Chairman
Rajinder Pal Sharma	Vice Chairman
Chander Deep Sahjpall	Secretary
Gopal Dev Agnihotri	Treasurer
Shyam Bhardwaj	
Tarsem Lal Punj	
Chaman Lal Punj	
Karamjit Rajput	
Prem Rattan Sharma	
Dharpal Gautam	

Charity Registered Address

10B High Street
Leamington Spa
CV31 3AN
Warwickshire

Independent Examiner

Accountability (PSM)
Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Trustees Report for the Financial Year Ended 31st December 2020

The Association is a registered Charity established for the advancement of the Hindu Religion in Leamington Spa and Warwick by provisions of education in the principles of Hindu faith and by such other Charitable means that the Executive Committee shall think fit and for the relief of poverty among members of the Association.

The affairs of the Charity are administered in accordance with its constitution / governing document by the Executive Committee of managing trustees comprising of eleven (11) members including four (4) office bearers elected for a two years term at its Annual General Meeting. The Executive Committee of managing trustees of the Association meet at least six times a year

Under the provision of the Constitution / Governing documents there is provision for 5 Custodians / Holding trustees who hold property of Association in their name and are appointed by the Executive Committee of managing trustees for term of 2 years. Both the managing trustees and custodian trustees are eligible for reappointment / reselection after expiry of 2 year term.

The Trustees present their report along with the financial statements of the Charity for the financial year ended 31st December 2020. In preparing the financial statements the Charity has followed the best practice as laid down in the statement of " Recommended Practice" Accounting and Reporting by Charities – SORP 2005 issued in March 2005.

Our reserves policy reflects our wish to ensure financial stability from which we can grow and develop our objectives and activities.

The trustees have a risk management strategy which comprises:-

An annual review of the risks which the Association may face.

The establishment of systems and procedures to mitigate those risks identified.

The implementation of procedures designed to minimise any potential impact on the Association/Charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year that 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 :-

- (a) select suitable accounting policies and apply them consistently.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue its operations

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Managing Trustees Report for the Financial Year Ended 31st December 2020

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 1993, the Charity Trust Deed and the requirements of the Charities SORP 2005. 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.

APPROVAL

This report was approved by the Trustees on 20th May, 2020 and signed on their behalf.

Dharam V. Awesti

Dharam Veer Awesti
Chairman

Shree Krishna Resource Centre of Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 1184960

Independent Examiner's Report to the Trustees for the financial year ended 31 December 2020

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993(the Act) does not apply, and that an independent examination is needed. It is my responsibility to examine the accounts under Section 43(3) of the Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINERS'S STATEMENT

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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountability (PSM)

Ballicom House
101 Lockhurst Lane
Coventry
CV8 5SF

20 May 2021

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Income & Expenditure Statement

For the Financial Year Ended 31st December 2020

Notes	Y/E 31.12.2020		Y/E 31.12.2019	
	£	£	£	£
INCOME				
Donations / Offerings		45,137		82,637
Bank Interest Received		4,822		4,273
Gift Aid		2,181		-
		<u>52,140</u>		<u>86,910</u>
EXPENDITURE				
Wages		9,000		9,000
Light & Heat		7,537		6,747
Rates		94		43
Insurance		1,325		1,241
Hardware & Fittings		2,470		10,640
Repairs & Maintenance		252		4,902
Telephone		930		943
Cleaning charges		1,290		2,033
Professional Fee		4,287		3,620
Sundries		<u>1,475</u>	28,660	<u>1,989</u>
				41,158
EXCESS OF INCOME OVER EXPENDITURE				
		<u>£ 23,480</u>		<u>£ 45,752</u>

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Balance Sheet as at 31st December 2020

	Notes	Y/E 31.12.2020		Y/E 31.12.2019	
		£	£	£	£
FIXED ASSETS					
Land & Buildings and others	1		343,128		343,128
			<u>343,128</u>		<u>343,128</u>
CURRENT ASSETS					
Prepayments & other Debtors	2	2,976		1,559	
Building Societies	3	937,694		915,833	
		<u>940,670</u>		<u>917,392</u>	
CURRENT LIABILITIES					
			940,666	206	917,186
			<u>940,666</u>	<u>206</u>	<u>917,186</u>
TOTAL ASSETS			<u>£ 1,283,794</u>		<u>£ 1,260,314</u>
Represented by:					
Total General Reserve Fund Balance b/fwd as at 01.01.2020			1,260,314		1,214,562
Excess of Income over Expenditure for the year ended 31.12. 2020			<u>23,480</u>		<u>45,752</u>
General Reserve	4	40,000		40,000	
Capital Reserve	4	1,243,794		1,220,314	
			<u>1,243,794</u>	<u>1,220,314</u>	
Total Fund Balance as at 31.12.2020 c/fwd			<u>£ 1,283,794</u>		<u>£ 1,260,314</u>

The financial statements were approved by the Trustees on 20th May 2021 and signed on their behalf by :-

Dharam V. Awesti Chairman

Dharam Veer Awesti
DHARAM

Gopal Dev Agnihotri Treasurer

Hindu Religious Association Leamington and Warwick

10B High Street, Leamington Spa CV31 3AN

Charity Number: 512968

Notes to the Financial Statements

For the Financial Year Ended 31 December 2020

Note

1 TANGIBLE FIXED ASSETS

	Freehold Property £	Improve- ments £	Car Park £	Total £
Total Value B/F as at 01.01.2020	126,164	205,714	11,250	343,128
Disposal	-	-	-	-
Additions	-	-	-	-
	<u>126,164</u>	<u>205,714</u>	<u>11,250</u>	<u>343,128</u>

NET BOOK VALUE

At 31 December 2020	<u>126,164</u>	<u>205,714</u>	<u>11,250</u>	<u>343,128</u>
---------------------	----------------	----------------	---------------	----------------

2 PREPAYMENTS & DEBTORS

	Y/E 31.12.2020 £	Y/E 31.12.2019 £
Insurance Prepayment	1,486	-
Interest accrued on deposit funds with Bank & Building Societies	1,490	1,559
	<u>£ 2,976</u>	<u>£ 1,559</u>

3 Bank and Building Society Balances

	£	£
Yorkshire - Current account	181,742	195,110
Yorkshire - Savings account	142,502	139,827
Yorkshire - Term deposit	104,946	103,136
Punjab National - Term deposit	103,948	102,412
Coventry Building Society	404,556	375,348
	<u>£ 937,694</u>	<u>£ 915,833</u>

4 Reserves

General reserves comprise approximately annual operating expense and any excess are added to capital reserves.

Capital reserves is amount set aside for construction of a building for the effective operation of association/charity.