

यदा यदा हि धर्मस्य ग्लानिर्भवति भारत। अभ्युत्थानमधर्मस्य तदात्मानं सृजाम्यहम्॥
परित्राणाय साधूनां विनाशाय च दुष्कृताम्। धर्मसंस्थापनार्थाय संभवामि युगे युगे॥



SHREE HINDU TEMPLE

HINDU CHARITABLE TRUST

36 Alexandra Road, Leeds LS6 1RF

Tel. (0113) 275 7024 / 230 7106

Registered Charity No. 258281



Chairman's Report for the year end 31st December 2018

This year has been a wonderful year for our charity as it continues to survive on member's donations only and some grants for our independently organised luncheon club called Namaste Group an elderly person's group run by volunteers.

During the year we did celebrate many religious festivals; we have members from all different province of India although we are all Hindu but due to different states of India, we have different language originate from ancient language Sanskrit all under one umbrella of Hindu religion a unique example of integration.

We had many schools visiting our Temple for number of years as a part of the religious study to have first-hand information about our religion, I think this brings a better understanding of Hindu Religion and respect for other faith.

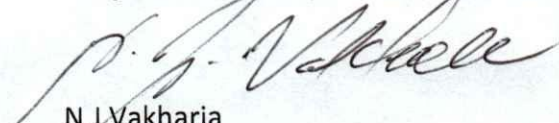
In the community centre, we run elderly group with the help from Community Foundation funding this gives an opportunity for single elders who get an opportunity to come and have social gathering, yoga exercise, various activity and enjoy freshly prepared healthy food at a cost price. Namaste Group also organises day trips which are very successful.

Financially year 2018 has been remarkable, our donation income has been more than last year, and a notable sum has been spent on improving and maintaining the Temple and Community Hall.

Due to a breaking-in we ended installing security cameras (CCTV) and a security wall as per recommendation from the police crime prevention experts.

During last year we have been lucky to have internationally renowned Saint for discourses and raised funds for the underprivileged children's education charity.

I hope to continue providing religious and social activity for next year as well.


N J Vakharia
Chairman Management Committee

THE HINDU CHARITABLE TRUST

**36 ALEXANDRA ROAD
LEEDS
WEST YORKSHIRE
LS6 1RF**

**REPORT AND ACCOUNTS
For the year ended 31 December 2018**

REGISTERED CHARITY No 258281

| CONTENTS | PAGE |
|--|-------------|
| INDEPENDENT EXAMINERS REPORT | 1 |
| STATEMENT OF FINANCIAL ACTIVITIES | 2 |
| BALANCE SHEET | 3 |
| NOTES TO THE ACCOUNTS | 4-7 |

THE HINDU CHARITABLE TRUST

Independent Examiner's Report

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the account 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 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.

Satish Shah
Chartered Accountant
Ashfords Accountants Limited

12 September 2019

2 Manor Court
Manor Mill Lane
Leeds
LS11 8LQ

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

| | Notes | Unrestricted Funds £ | Total Funds 2018 £ | Total Funds 2017 £ |
|--------------------------------------|-------|----------------------------|-----------------------------|-----------------------------|
| Income from | | | | |
| Donations | 3 | 91,416 | 91,416 | 103,701 |
| Charitable activities | 4 | 177 | 177 | - |
| Grants | | - | - | 4,400 |
| Gift Aid Tax Refunds | | 14,651 | 14,651 | 9,672 |
| Total Income | | <u>106,244</u> | <u>106,244</u> | <u>117,773</u> |
| Expenditure on | | | | |
| Charitable activities | 5 | 72,918 | 72,918 | 125,469 |
| Total Expenditure | | <u>72,918</u> | <u>72,918</u> | <u>125,469</u> |
| Net income/(expenditure) | | £33,326 | £33,326 | (£7,696) |
| Reconciliation of funds : | | | | |
| Fund balances brought forward | | <u>1,300,372</u> | <u>1,300,372</u> | <u>1,308,068</u> |
| Fund balances carried forward | | <u>1,333,698</u> | <u>1,333,698</u> | <u>1,300,372</u> |

THE HINDU CHARITABLE TRUST

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 DECEMBER 2018

| | Notes | 2018 £ | 2017 £ |
|--|-------|--------------------------|--------------------------|
| Fixed assets : | | | |
| Tangible assets | 8 | 1,159,707 | 1,154,136 |
| | | <u>1,159,707</u> | <u>1,154,136</u> |
| Current assets | | | |
| Other debtors | | 4,227 | 3,248 |
| Cash at bank and in hand | | 173,934 | 146,967 |
| | | <u>178,161</u> | <u>150,215</u> |
| Liabilities | | | |
| Creditors : Amount falling due within one year | 9 | (4,170) | (3,979) |
| | | <u>173,991</u> | <u>146,236</u> |
| Total net assets | | <u><u>£1,333,698</u></u> | <u><u>£1,300,372</u></u> |

The funds of the charity

Unrestricted income funds

| | | |
|---|--------------------------|--------------------------|
| General purposes fund | 183,454 | 150,128 |
| Designated Fund | 1,150,244 | 1,150,244 |
| (Properties, Land, Fixtures & Fittings etc) | | |
| | <u><u>£1,333,698</u></u> | <u><u>£1,300,372</u></u> |

Hon Chairman - Mr Niranjan Vakharia

Hon Secretary - Mr Chiragi Solanki

Hon Treasurer - Mr Pal Sandhir

Date : _____

1 ACCOUNTING POLICIES

a) Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Trustee's meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Tangible fixed assets and depreciation - Fixed assets are stated at costs less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided to write off the cost of assets over their useful life at the following rates :

| | |
|-----------------------|----------------------------|
| Fixtures and Fittings | 25% reducing balance basis |
|-----------------------|----------------------------|

c) Income - All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

e) Funding accounting - Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

f) Going concern - There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

2 VOLUNTEERS

The Hindu Charitable Trust relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than the temple priests.

3 DONATIONS

| | Unrestricted Funds £ | Total Funds 2018 £ | Total Funds 2017 £ |
|--------------------------------|----------------------------|-----------------------------|-----------------------------|
| Private - Individual Donations | 90,146 | 90,146 | 102,473 |
| Subscriptions | 1,270 | 1,270 | 1,228 |
| | <u>91,416</u> | <u>91,416</u> | <u>103,701</u> |

4 CHARITABLE ACTIVITIES - INCOME

| | Unrestricted Funds £ | Total Funds 2018 £ | Total Funds 2017 £ |
|------------------------|----------------------------|-----------------------------|-----------------------------|
| Bank interest Received | 177 | 177 | - |
| | <u>177</u> | <u>177</u> | <u>-</u> |

5 CHARITABLE ACTIVITIES - EXPENDITURE

| | Notes | Unrestricted Funds £ | Total Funds 2018 £ | Total Funds 2017 £ |
|-------------------------------------|-------|----------------------------|-----------------------------|-----------------------------|
| Wages | 6 | 25,190 | 25,190 | 23,166 |
| Employer pension - Nest | | 235 | 235 | 116 |
| Water rates | | 1,863 | 1,863 | 3,685 |
| Insurance | | 3,955 | 3,955 | 3,655 |
| Light & heat | | 6,062 | 6,062 | 10,850 |
| Repairs & maintenance | | 12,083 | 12,083 | 46,461 |
| Telephone & Internet | | 1,002 | 1,002 | 1,021 |
| Bank charges | | 210 | 210 | - |
| Advertising, post, printing & stat. | | 731 | 731 | 1,142 |
| Sundries | | 8,327 | 8,327 | 7,262 |
| Cleaning expenses | | 4,704 | 4,704 | 6,097 |
| Religious & cultural events | | 4,503 | 4,503 | 19,817 |
| Accountancy | | 900 | 900 | 900 |
| Depreciation: | | | | |
| Fixtures & fittings | 8 | 3,153 | 3,153 | 1,297 |
| | | <u>72,918</u> | <u>72,918</u> | <u>125,469</u> |

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

6 WAGES

No remuneration was paid to the trustees in the year. The wages paid to the Priests were as follows :

| Wages : | 2018 £ | 2017 £ |
|---------------------------|---------------|---------------|
| Priests | 25,190 | 23,166 |
| | <u>25,190</u> | <u>23,166</u> |
| Employees during the year | 2 | 2 |

There is no key management with remuneration.

7 TAXATION

As a charity, The Hindu Charitable Trust is exempt from tax in income and gains falling with section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects . No tax charges have arisen in the charity.

8 TANGIBLE FIXED ASSETS

| | Freehold Land & Buildings £ | Fixtures & Fittings £ | Total £ |
|-----------------------|-----------------------------------|--------------------------|------------------|
| Cost | | | |
| As At 01/01/2018 | 1,150,244 | 94,061 | 1,244,305 |
| Additions | - | 8,724 | 8,724 |
| As At 31/12/2018 | <u>1,150,244</u> | <u>102,785</u> | <u>1,253,029</u> |
| Depreciation | | | |
| As At 01/01/2018 | - | 90,169 | 90,169 |
| Charge for the year | - | 3,153 | 3,153 |
| As At 31/12/2018 | <u>-</u> | <u>93,322</u> | <u>93,322</u> |
| Net Book Value | | | |
| As At 31/12/2018 | <u>1,150,244</u> | <u>9,463</u> | <u>1,159,707</u> |
| As At 01/01/2018 | <u>1,150,244</u> | <u>3,892</u> | <u>1,154,136</u> |

Note: During the year, Tangible fixed assets were revalued based on the valuation of the Trustee.

9 CREDITORS

| Amounts falling due within one year | 2018 £ | 2017 £ |
|-------------------------------------|--------------|--------------|
| Other Creditors | 3,582 | 2,782 |
| PAYE Payable | 588 | 1,197 |
| | <u>4,170</u> | <u>3,979</u> |

THE HINDU CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Total Funds £ |
|--------------------------------|-------------------------|------------------|
| Tangible Fixed Assets | 1,150,244 | 1,150,244 |
| Net Current Assets | 183,454 | 183,454 |
| Net Assets at 31 December 2018 | 1,333,698 | 1,333,698 |

11 FUND ANALYSIS

| | Balance at 31/12/2017 £ | Incoming resources £ | Outgoing resources £ | Balance at 31/12/2018 £ |
|--------------------|----------------------------|-------------------------|-------------------------|----------------------------|
| Unrestricted Funds | 1,300,372 | 106,244 | 72,918 | 1,333,698 |
| | 1,300,372 | 106,244 | 72,918 | 1,333,698 |

12 STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE NOTE FOR THE YEAR ENDED 31 DECEMBER 2018

| | Unrestricted Funds £ | Total Funds 2017 £ | Total Funds 2016 £ |
|--------------------------------------|-------------------------|-----------------------|-----------------------|
| Income from | | | |
| Donations | 103,701 | 103,701 | 114,002 |
| Grants | 4,400 | 4,400 | - |
| Gift Aid Tax Refunds | 9,672 | 9,672 | 15,049 |
| Total Income | 117,773 | 117,773 | 129,051 |
| Expenditure on | | | |
| Charitable activities | 125,469 | 125,469 | 86,491 |
| Total Expenditure | 125,469 | 125,469 | 86,491 |
| Net income/(expenditure) | (£7,696) | (£7,696) | £42,560 |
| Reconciliation of funds : | | | |
| Fund balances brought forward | 1,308,068 | 1,308,068 | 1,265,508 |
| Fund balances carried forward | 1,300,372 | 1,300,372 | 1,308,068 |

13 RELATED PARTIES

As at 31 December 2018, there were no related party transactions.

14 STATEMENT OF CASH FLOWS

The Hindu Charitable Trust has chosen to take advantage of the disclosure exemption of section 7.1B of FRS 102, where a small entity is not required to comply with this section.

THE HINDU CHARITABLE TRUST

Independent Examiner's Report

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF THE HINDU CHARITABLE TRUST

I report on the financial statements of The Hindu Charitable Trust for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners report and for no other purpose.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's executive council consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to :

- 1 examine the financial statements under the section 145 of the Charities Act 2011.
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

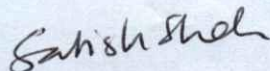
Independent examiner's statement

In connection with my examinations, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 requirements that the account give a 'true and fair' view which is not a matter considered as part an independent examination.

I have no concerns and have come across 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.

Satish Shah
Chartered Accountant
Ashfords Accountants Limited



12 September 2019

2 Manor Court
Manor Mill Lane
Leeds
LS11 8LQ