

Charity Registration Number : 1045242

HINDU TEMPLE & CULTURAL TRUST

A CHARITABLE UN-INCORPORATED ASSOCIATION
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

HINDU TEMPLE & CULTURAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Mr Parmod Kad
Mr Prem Chand Sondhi
Mr Ashwani Kumar
Mr Surinder Pal Sondhi
Mrs Sharan Sachdeva
Mrs Neena Mehta
Mr Rajesh Nehra
Mr Raj Kumar Tangri
Mr Sham Lal Dhir
Mrs Asha Sondhi
Mrs Swatantra Bala Kad
Mrs Leela Shori
Mrs Neelam Chityal
Mrs Rama Ghai
Mr Manmohan Tewatia
Mr. Ajay Jindle
Mr Anup Ghai

Charity Number

1045242

Registered Office

60 Neville Close
Hounslow
TW3 4 JG

Bankers

Bank of Baroda

National Westminster Bank Plc

Barclays Bank Plc

Independent Examiner

EliteEdge Accountants
WestLink House
981 Great West Rd
London
TW8 9DN

HINDU TEMPLE & CULTURAL TRUST

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HINDU TEMPLE & CULTURAL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The Board of Trustees present their report and Independently examined accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with accounting policies set out in note to the accounts and comply with the Hindu temple's governing document, the Charities Act 2011 and '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)' (as amended for the accounting periods commencing from 1 January 2016).

Objectives and activities

The centre was established to advance the Hindu Religion and to advance education in accordance with the tenets and doctrines of Hinduism through, but not exclusively, by the provision of a Temple & Cultural Trust Centre. The core objectives and values of the Charity still remain the same.

The main objectives of the centre remain as follows :

To conduct and promote research in literary, scientific, social, cultural and religious activities of the Hindu religion, thereby advancing the provision of advice, counselling and instruction relating to the spiritual heritage of Hinduism and its customs & traditions.

To advance the education of the public by improvement and diffusion of knowledge and information about all aspects of Hinduism.

To promote the benefits of the Hindu Society to the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions.

To establish, or secure the establishment of a community centre and maintain and manage this establishment in furtherance of the above objectives.

To remain non-party in politics and non-sectarian in religion.

The Board of Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Hindu Temple should undertake.

The annual report addresses matters in the same order as the Charities SORP (FRS 102). The charity is registered in England and Wales and so reference is made to the Charity Commission's public benefit guidance in shaping the Trust's aims and objectives.

Esteemed members of our society, such as the old and elderly people, continue to receive our respect and every effort is made to listen to their valuable advice. Every facility and assistance of the temple is offered to them.

The community members have shown their full trust and confidence in our General Governing body, which remains resolute.

Suggestions and constructive plans are always welcome for the improvement of our centre and we review this on regular basis bearing in mind the aims and objectives as laid down by our Constitution.

Achievements and performance

The temple had an increase of donations during the period which ensures the continued support of temple activities and community needs. The trustees effectively managed the temple's operations, gathering strong community engagement and valuable guidance from esteemed members.

Financial review

The financial statements comply with current statutory requirements and with the requirements of the constitution.

Results:

The Hindu Temple has unrestricted fund only.

(i) The results for the year are shown on page 5 of the financial statements, which the Executive Committee considers to be sound. The surplus for the year amounted to £286,273 (2024: £156,820).

(ii) Total Reserve Funds - Consisting of Unrestricted funds totalled: £2,789,151 (2024: £2,502,878).

It is the policy of the Hindu Temple that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Board of Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Hindu Temple's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Board of Trustees have assessed the major risks to which the Hindu Temple is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Hindu Temple was established by a charitable trust deed on 23 March 1995.

The history and objects of the charity remain the same and is reiterated below:

The centre was formed in 1995 with the idea of providing services to the Hindu community, but only become functional in 2007 when its constitution was formalised.

The most recent constitution was adopted by the members at its special general meeting held and a copy of which was filed with the Charity Commission. The centre was registered with the Charity Commission (registration No. 1045242) officially on 23rd March 1995. The registered address of the charity is 60, Neville Close, Hounslow, Middlesex, TW3 4JG.

The Board of Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Parmod Kad

Mr Prem Chand Sondhi

Mr Ashwani Kumar

Mr Surinder Pal Sondhi

Mrs Sharan Sachdeva

Mrs Neena Mehta

Mr Rajesh Nehra

Mr Raj Kumar Tangri

Mr Sham Lal Dhir

Mr Ajay Jindle (Resigned on 24th Nov 2024)

Mrs Asha Sondhi

Mrs Swatantra Bala Kad

Mrs Leela Shori

Mrs Neelam Chityal

Mrs Rama Ghai

Mr Manmohan Tewatia

Mr. Anup Ghai (Resigned on 14th Aug 2024)

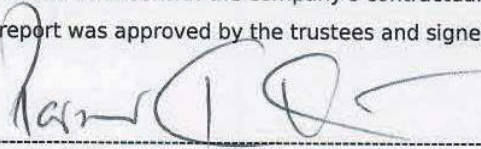
The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

This report was approved by the trustees and signed on its behalf by:



Mr Parmod Kad
Chairman

Date : **13 January 2026**

HINDU TEMPLE & CULTURAL TRUST

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Hindu Temple & Cultural Trust

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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.

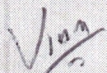
Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 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.



Name: **Vinay Bharaj**
for and on behalf of **EliteEdge Accountants**

Date: **13 January 2026**

HINDU TEMPLE & CULTURAL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	481,769.00	481,769.00	335,364.00
Total		481,769.00	481,769.00	335,364.00
Expenditure on:				
Charitable activities		195,495.00	195,495.00	91,313.50
Total		195,495.00	195,495.00	178,544.00
Net income		286,274.00	286,274.00	156,820.00
Net movement in funds		286,274.00	286,274.00	156,820.00
Reconciliation of funds:				
Total funds brought forward		2,502,878.00	2,502,878.00	2,346,058.00
Total funds carried forward		2,789,152.00	2,789,152.00	2,502,878.00

HINDU TEMPLE & CULTURAL TRUST

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets				
Tangible assets	4	2,879,127.00	2,879,127.00	2,895,622.00
Total fixed assets		2,879,127.00	2,879,127.00	2,895,622.00
Current assets				
Debtors	5	8,026.00	8,026.00	527.00
Cash at bank and in hand	6	715,800.00	715,800.00	465,192.00
Total current assets		723,826.00	723,826.00	465,719.00
Creditors: amounts falling due within one year	7	31,481.00	31,481.00	31,823.00
Net current assets/(liabilities)		692,345.00	692,345.00	433,896.00
Total assets less current liabilities		3,571,472.00	3,571,472.00	3,329,518.00
Creditors: amounts falling due after one year	8	782,320.00	782,320.00	826,640.00
Total net assets		2,789,152.00	2,789,152.00	2,502,878.00
Funds of the Charity				
Unrestricted funds	9	2,789,152.00	2,789,152.00	2,502,878.00
Restricted funds	9	-	-	-
Endowment funds	9	-	-	-
Total funds		2,789,152.00	2,789,152.00	2,502,878.00

The financial statements were approved by the trustees on 13 January 2026 and signed on its behalf by:

Mr Parmod Kad
Chairman

Date : 13 January 2026

HINDU TEMPLE & CULTURAL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.5 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.6 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.7 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.8 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.9 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

1.10 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Hindu Temple.

1.11 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

1.12 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Land and buildings	1%		Straight line on building
Plant and machinery	20%		Reducing balance method
Fixtures, fittings & equipment	20%		Reducing balance method

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	481,769.00	481,769.00	335,364.00
Total	481,769.00	481,769.00	335,364.00

3. Support Costs

Analysis	Total funds 2025	Total funds 2024
	£	£
Support Costs		
Staff costs	35,365.00	37,735.00
Other expenditure	115,885.00	99,310.00
Depreciation charge for the year - Plant and machinery	65.00	82.00
Depreciation charge for the year - Fixtures, fittings & equipment	10,018.00	6,388.00
Depreciation charge for the year - Freehold Land & Buildings	30,946.00	30,946.00
Governance Costs		
Accountants fees	3,216.00	4,083.00
	195,495.00	178,544.00

4. Tangible Fixed Assets

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings
	£	£	£
4.1 Cost or valuation			
At 01 April 2024	3,094,624.00	6,800.00	118,476.00
Additions	-	-	24,534.00
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2025	3,094,624.00	6,800.00	143,010.00
4.2 Depreciation and impairments			
At 01 April 2024	224,879.00	6,477.00	92,922.00
Charge for the year	30,946.00	65.00	10,018.00
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2025	255,825.00	6,542.00	102,940.00
4.3 Net book value			
At 01 April 2024	2,869,745.00	323.00	25,554.00
At 31 March 2025	2,838,799.00	258.00	40,070.00

5. Debtors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Prepayments & accrued income	7,500.00	-
Trade debtors	1.00	1.00
Other debtors	525.00	526.00
Total	8,026.00	527.00

6. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	715,800.00	465,192.00
Total	715,800.00	465,192.00

7. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Bank loans and overdrafts	30,629.00	30,629.00
Accruals and deferred income	800.00	1,194.00
Other creditors	52.00	-
Total	31,481.00	31,823.00

8. Creditors: Amounts falling due after one year

	Total funds 2025	Total funds 2024
	£	£
Bank loans and overdrafts	782,320.00	826,640.00
Total	782,320.00	826,640.00

The long-term loans are secured by fixed charges over the property. Commercial rates of interest are paid on the loan.

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	2,502,878.00	481,769.00	195,495.00	-	-	2,789,152.00

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These included designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	2,346,058.00	335,364.00	178,544.00	-	-	2,502,878.00

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These included designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

10. Average Number of Employees

Average Employees	2025	2024
The average monthly number of employees during the year was:	4	5
Employment costs	2025	2024
Wages and salaries	35,299	37,735

There were no employees whose annual remuneration was more than £60,000.

11. Board of Trustees

None of the Board of Trustees (or any persons connected with them) received any remuneration during the year and there were no trustees expenses paid for the year ending 31 Mar 2025 nor for the year ending 31 Mar 2024.

12. Related party transactions

There were no disclosable related party transactions during the year (2024 - none)