Docusign Envelope ID: 1631ACF5-120C-8D58-831E-969BD1DD2628

The Charity Registration Number is :- 1156618

HANUMAN COMMUNITY CENTRE TRUST

Report and Accounts

1 January 2026

Docusign Envelope ID: 1631ACF5-120C-8D58-831E-969BD1DD2628

HANUMAN COMMUNITY CENTRE TRUST

Trustees' Annual Report for the year ended 1 January 2026

The Trustees present their Report and Accounts for the year ended 1 January 2026.

The charity name.

The legal name of the charity is:- HANUMAN COMMUNITY CENTRE TRUST.

The charity is also known by its operating name, HANUMAN COltrIMUNITY CENTRE TRUST.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1156618.

The charity does not operate in any overseas jurisdictions.

The governing document is dated 28 March 2014

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HANUMAN COMMUNITY CENTRE TRUST

Trustees' Annual Report for the year ended 1 January 2026

The principal operating address, telephone number, email and web addresses of the charity are:-

201 West Hendon Broadway
LONDON,
London, NW9 7DE

Telephone -

The Trustees in office on the date the report was approved were:-

Mr M S Sundaram
Mr Thillainadarajah Shanmuganathan
Muresh Seevaratnam
Nageswary Narenthira
Pararajahsingam Parameswaran

The following persons served as Trustees during the year ended 1 January 2026 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Details of The Independent Examiner

Janardhan Mahalingam ACA
Member of Institute of Chartered Accountants in England & Wales
78 Sheaveshill Avenue
Colindale
London
NW9 6RX

Statement of Trustees' Responsibilities

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and apply them consistently;
- 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;

Signed by:
Mr Thillainadarajah Shanmuganathan
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Thillainadarajah Shanmuganathan
Trustee

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HANUMAN COMMUNITY CENTRE TRUST

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 1 January 2026

Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

DocuSigned by:
Janardhan Mahalingam
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Janardhan Mahalingam ACA - Independent Accountant

Institute of Chartered Accountants in England & Wales

78 Sheaveshill Avenue
Colindale
London
NW9 6RX

This report was signed on 30 October 2026

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HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2026

Statement of Financial Activities for the year ended 1 January 2026

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2026	2025
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	109,822	-	-	**109,822**	97,211
Charitable activities	A2	124,404	-	-	**124,404**	152,838
Investments	A4	21,800	-	-	**21,800**	19,800
Undial income	A5	16,646	-	-	**16,646**	**-**
Total income	**A**	**272,672**	**-**	**-**	**272,672**	**269,849**
Expenditure on:						
Charitable activities	B2	166,409	-	-	**166,409**	145,731
Total expenditure	**B**	**166,409**	**-**	**-**	**166,409**	**145,731**
Net income for the year		**106,263**	**-**	**-**	**106,263**	**124,118**
Net income after transfers	**A-B-C**	**106,263**	**-**	**-**	**106,263**	**124,118**
Reconciliation of funds:-	**E**					
Total funds brought forward		621,265	-	-	**621,265**	497,147
Total funds carried forward		**727,528**	**-**	**-**	**727,528**	**621,265**

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HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2026

Movements in revenue and capital funds for the year ended 1 January 2026

Revenue accumulated funds

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Endowment Funds 2026 £	Total Funds 2026 £	Last year Total Funds 2025 £
Accumulated funds brought forward	154,489	-	-	154,489	**30,371**
Recognised gains and losses before transfers	106,263	-	-	106,263	124,118
	260,752	**-**	**-**	**260,752**	**154,489**

Revaluation Reserve Fund

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Endowment Funds 2026 £	Total Funds 2026 £	Last year Total Funds 2025 £
At 2 January	466,776	-	-	**466,776**	466,776
At 1 January	**466,776**	**-**	**-**	**466,776**	**466,776**

Summary of funds

	Unrestricted and Designated funds 2026 £	Restricted Funds 2026 £	Endowment Funds 2026 £	Total Funds 2026 £	Last Year Total Funds 2025 £
Revenue accumulated funds	260,752	-	-	**260,752**	154,489
Revaluation reserve fund	466,776	-	-	**466,776**	466,776
Total funds	**727,528**	**-**	**-**	**727,528**	**621,265**

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HANUMAN COMMUNITY CENTRE TRUST - Statement of Financial Activities for the year ended 1 January 2026

HANUMAN COMMUNITY CENTRE TRUST
Income and Expenditure Account for the year ended 1 January 2026 as required by the Companies Act 2006

	2026 £	2025 £
Income		
Income from operations	222,649	219,197
Investment income and interest		
Income from investments, other than interest receivable	21,800	19,800
Gross income in the year before exceptional items	**272,672**	**269,849**
Gross income in the year including exceptional items	**272,672**	**269,849**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	134,670	112,520
Depreciation and amortisation	11,850	11,959
Interest payable	19,889	21,252
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**166,409**	**145,731**
Net income before tax in the financial year	**106,263**	**124,118**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**106,263**	**124,118**
Retained surplus for the financial year	**106,263**	**124,118**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

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HANUMAN COMMUNITY CENTRE TRUST - Balance Sheet as at 1 January 2026

	Note	SORP Ref		2026		2025
				£		£
Fixed assets		A				
Tangible assets	11	A2		542,546		554,397
Heritage assets	9	A3		25,800		25,800
Total fixed assets				568,346		580,197
Current assets		B				
Stocks		B1	7,450		7,450	
Debtors	15	B2	20,750		25,774	
Cash at bank and in hand		B4	337,608		217,021	
Total current assets			365,808		250,245	
Creditors: amounts falling due within one year	17	C1	(16,823)		(6,112)	
Net current assets				348,985		244,133
				917,331		824,330
Net assets						
Creditors: amounts falling due after more than one year	18	C2		(189,803)		(203,065)
The total net assets of the charity				**727,528**		**621,265**
Unrestricted Revenue Funds	31	D3	260,752		57,381	
Unrestricted Revaluation Reserve	31	D4	466,776		466,776	
				727,528		524,157
Designated Funds						
Total charity funds				**727,528**		**621,265**

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Signed by:

Mr Thillainadarajah Shanmuganathan

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Thillainadarajah Shanmuganathan

Trustee

Approved by the board of trustees on 30 October 2026

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1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations . As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

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Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy aredisclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income,

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations*'. Goods donated for resale are included in *'Income from other trading activities'*

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The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.
Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.
Premises related costs - on the proportion of floor area occupied by a particular activity.
Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures
Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

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Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programe related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Intangible assets

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

2 ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Capitaliaed building work	15 years
Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy,in order to reflect the dimunition in the asset,a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

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In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Heritage assets

Heritage assets are measured initially at either their cost or valuation if the heritage asset has been donated unless this information is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts. Heritage assets are not revalued.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

2 Net surplus before tax in the financial year

	2026	2025
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	11,850	11,959

3 Interest payable

	2026	2025
	£	£
Loan interest	19,889	21,252

Salary costs	**2026**	**2025**
	£	£
Gross Salaries excluding trustees and key management personnel	44,345	34,244
Employer's National Insurance for all staff	6,223	5,576
Total salaries, wages and related costs	**50,568**	**39,820**
The average number of part time staff employed in the year was	**2**	**-**
The average number of full time staff employed in the year was	**1**	**-**
The estimated full time equivalent number of all staff employed in the year was	**1**	**-**

9 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2026	2026	2026	2025
	£	£	£	£
Cost				

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At 2 January 2025	25,800	-	25,800	-
Additions	-	-	-	25,800
At 1 January 2026	**25,800**	**-**	**25,800**	**25,800**
Depreciation				
At 1 January 2026	**-**	**-**	**-**	**-**
Net book value	**25,800**	**-**	**25,800**	**25,800**

11 Tangible fixed assets

Current Year	**Land and Buildings**	**Plant & Machinery**	**Motor Vehicles**	**Total**
	£	£	£	£
Cost				
At 2 January 2025	568,565	9,165	-	577,730
At 1 January 2026	**568,565**	**9,165**	**-**	**577,730**
Depreciation				
At 2 January 2025	20,978	2,355	-	23,333
Charge for the year	10,489	1,362	-	11,851
At 1 January 2026	**31,467**	**3,717**	**-**	**35,184**
Net book value				
At 1 January 2026	**537,098**	**5,448**	**-**	**542,546**
At 1 January 2025	**547,587**	**6,810**	**-**	**554,397**

14 Stocks & Work in Progress

	2026	**2025**
	£	**£**
Stocks before write downs	7,450	7,450
	7,450	7,450

15 Debtors

	2026	**2025**
	£	**£**
Other debtors	-	5,024
Gift Aid receivable		

16 Debtors due after one year

	2026	**2025**
	£	**£**
Rent arrears receivable	20,750	20,750

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	20,750	**20,750**

17 Creditors: amounts falling due within one year

	2026	2025
	£	£
PAYE, NIC VAT and other taxes	6,623	3,512
Other creditors	2,800	2,600
Accountants fee		
	16,823	**6,112**

18 Creditors: amounts falling due after one year

	2026	2025
	£	£
Bank loans and overdrafts	**189,804**	**203,065**

27 Income and Expenditure account summary

	2026	2025
	£	£
At 2 January 2025	154,489	30,371
Surplus after tax for the year	106,263	124,118
At 1 January 2026	**260,752**	**154,489**

30 Particulars of how particular funds are represented by assets and liabilities

At 1 January 2026	**Unrestricted funds**	**Designated funds**	**Endowment funds**	**Restricted funds**	**Total Funds**
	£	£	£	£	£
Heritage Assets	25,800	-	-	-	**25,800**
Tangible Fixed Assets	542,546	-	-	-	**542,546**
Current Assets	365,808		-	-	**365,808**
Current Liabilities	(16,823)	-	-	-	**(16,823)**
Long Term Liabilities	(189,803)	-	-	-	**(189,803)**
	727,528	**-**	**-**	**-**	**727,528**

At 2 January 2025	**Unrestricted funds**	**Designated funds**	**Endowment funds**	**Restricted funds**	**Total Funds**
	£	£	£	£	£
Heritage Assets	25,800	-	-	-	25,800
Tangible Fixed Assets	554,397	-	-	-	**554,397**
Current Assets	250,245	-	-	-	**250,245**
Current Liabilities	(6,112)	-	-	-	**(6,112)**
Long Term Liabilities	(203,065)	-	-	-	**(203,065)**
	621,265	**-**	**-**	**-**	**621,265**

31 Change in total funds over the year as shown in Note 30 , analysed by individual funds

	Funds brought forward from 2025	**Movement in funds in 2026**	**Transfers between funds in 2026**	**Funds carried forward to 2027**
		See Note 32	**See Note 0**	
	£	£	£	£
Unrestricted and designated funds:-				

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Unrestricted Revenue Funds	154,489	106,263	-	**260,752**
Total unrestricted and designated funds	**621,265**	**106,263**	**-**	**727,528**
Total charity funds	**621,265**	**106,263**	**-**	**727,528**

32 Analysis of movements in funds over the year as shown in Note 31

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2026	2026	2026	2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	272,672	(166,409)	-	**106,263**
	272,672	**(166,409)**	**-**	**106,263**

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35 Donations, Grants and Legacies

	Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Endowment Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Donations and gifts from individuals (Include HMRC refunds on gift aided donations)					
Donations and gifts from individuals					
Small donations individually less than £1000	98,245	-	-	**98,245**	66,359
Refunds from HMRC on gift aided donations	11,577	-	-	**11,577**	30,852
Total donations and gifts from individuals	**109,822**	**-**	**-**	**109,822**	**97,211**

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Endowment Funds 2025 £	Prior Year Total Funds 2025 £
Prior year	**97,211**	**-**	**-**	**97,211**

Total Donations, Grants and Legacies

Current year		Unrestricted Funds 2026 £	Restricted Funds 2026 £	Endowment Funds 2026 £	Current Year Total Funds 2026 £	Prior Year Total Funds 2025 £
Total Donations, Grants and Legacies	A1	**109,822**	**-**	**-**	**109,822**	**97,211**

Prior year		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Prior Year Total Funds 2025 £
Total Donations, Grants and Legacies	A1	**97,211**	**-**	**-**	**97,211**

Income from charitable activities - Trading Activities

36 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2026	Current year Restricted Funds 2026	Current year Endowment Funds 2026	Current year Total Funds 2026	Prior Year Total funds 2025

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	£	£	£	£	£
Charitable Activities	124,404	-	-	**124,404**	152,838
Total Primary purpose and ancillary trading	**124,404**	**-**	**-**	**124,404**	**152,838**

37 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Endowment Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Total income from charitable trading		124,404	-	-	**124,404**	152,838
Total from charitable activities	**A2**	**124,404**	**-**	**-**	**124,404**	**152,838**

38 Investment income

		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Endowment Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Property Rental Income		21,800	-	-	**21,800**	19,800
Total investment income	**A4**	**21,800**	**-**	**-**	**21,800**	**19,800**

39 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Endowment Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Gross wages and salaries - charitable activities		44,345	-	-	**44,345**	**34,244**
Employers' NI - Charitable activities		6,223	-	-	**6,223**	**5,576**
Grocery / Food for Congregation		3,725	-	-	**3,725**	**2,468**
Clothes/ Ornaments		404	-	-	**404**	**841**
Expenses relating to Religious functions		2,540	-	-	**2,540**	**2,312**
Flowers & Decorations		1,960	-	-	**1,960**	**2,308**
Total direct spending	**B2a**	**59,197**	**-**	**-**	**59,197**	**47,749**

40 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Endowment Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £

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Premises Expenses					
Rates and water charges	3,612	-	-	**3,612**	**-**
Light heat and power	1,398	-	-	**1,398**	**2,351**
Cleaning and waste management	1,859	-	-	**1,859**	**1,784**
Premises repairs, renewals and maintenance	3,830	-	-	**3,830**	**3,625**
Other Premises Costs Alarm	1,191	-	-	**1,191**	**183**
Rent, rates, power and insurance costs	43,540	-	-	**43,540**	**43,359**
Administrative overheads					
Telephone, fax, stationery and other office costs	1,840	-	-	**1,840**	**2,792**
Professional fees paid to advisors other than the auditor or examiner					
Accountancy fees other than examination or audit fees	2,530	-	-	**2,530**	**2,800**
Legal fees	8,273	-	-	**8,273**	**7,877**
Financial costs					
Loan interest	19,889	-	-	**19,889**	**21,252**
Depreciation & Amortisation in total for	11,850	-	-	**11,850**	**11,959**
Support costs before reallocation	**107,212**	**-**	**-**	**107,212**	**97,982**
Total support costs - Current Year	**107,212**	**-**	**-**	**107,212**	**97,982**

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The basis of allocation of costs between activities is described under accounting policies **-**

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All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

41 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Endowment Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Total direct spending	**B2a**	59,197	-	-	**59,197**	**47,749**
Total support costs	**B2d**	107,212	-	-	**107,212**	**97,982**
Total charitable expenditure	**B2**	**166,409**	**-**	**-**	**166,409**	**145,731**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Endowment Funds 2025 £	Prior Year Total Funds 2025 £
Total direct spending	**B2a**	47,749	-	-	**47,749**
Total support costs	**B2d**	97,982	-	-	**97,982**

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Total charitable expenditure	**B2**	**145,731**	**-**	**-**	**145,731**

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HANUMAN COMMUNITY CENTRE TRUST

Activity analysis of Income and expenditure for the for the year ended 1 January 2026

This analysis is classsified by activity and not by conventional nominal descriptions.

Summary of Total Income, including the items above

Charitable activities	**A2**	124,404	152,838
Donations & Legacies	**A1**	109,822	97,211
Investment income	**A4**	21,800	19,800
Total income as shown in the SOFA	**A**	**272,672**	**269,849**
Categories of income			
Income from exchange transactions		272,672	269,849