REGISTERED CHARITY NUMBER: 275804

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2026

for

The Hindu Temple - Bristol

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

The Hindu Temple - Bristol

Contents of the Financial Statements
for the Year Ended 31 March 2026

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

The Hindu Temple - Bristol

Report of the Trustees for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The main objective of the charity is to promote the culture and philosophy of the Hindu faith to its members, the Bristol Hindu community and the community at large.

The main activities are:

- Organisation of events based around religious festivals

- Raising funds and donations from the members and the community at large for the upkeep of the charity

- Work with local schools and other educational bodies to improve and enhance the understanding of Hindu faith and culture

FINANCIAL REVIEW

Principal funding sources

The charity's principal source of funding is donations from its members. The majority of the expenditure goes towards the ongoing maintenance of the building plus the salaries of two part time priests.
The reserves of the charity are retained to be used for the benefit of the charity as and when the Trustees see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution.

Trustees are appointed to the board via an election process and serve for 3 years. The outgoing Trustees are eligible for re-election. The board consists of 6 people, out of which at least three must be local residents of Bristol City.

The Trustees are highly respected and senior members of the community, bringing in their vast experience and knowledge to ensure the charity is running properly and according to its constitution.
The day to day running of the charity is carried out by the management committee, who are elected annually at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275804

Principal address

163b Church Road
Redfield
Bristol
BS5 9LA

Trustees

Mr R Rajani
Mr K Bajaj
Mr B Pandya
Dr P S Midha
Ms B Kathrecha

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
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BS8 3NG

The Hindu Temple - Bristol

Report of the Trustees
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS
Management Committee:-

Chairperson:	Mrs Ila Shrimanker
Vice Chair:	Mr Rasik Patel
Secretary	Mr Nalinkumar Parekh
Treasurer:	Mr Laxmicant Amratlal

Committee Members:-

Mr Kishore Shrimanker
Mr Neelanjan Das Gupta
Mr Preash Patel
Mrs Ila Parekh
Mr Pradhyuman Patel
Mr Sanjay Sampat
Mr Raghuveer Ramkumar
Mr Piyush Patel
Mr Ronak Patel

Volunteers provide valuable help and support to ensure all the activities and events are run efficiently and smoothly.
As in previous years we would like to thank our volunteers for their valued hard work and dedication during the year

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Mr R Rajani - Trustee

Independent Examiner's Report to the Trustees of The Hindu Temple - Bristol

Independent examiner's report to the trustees of The Hindu Temple - Bristol
I report to the charity trustees on my examination of the accounts of The Hindu Temple - Bristol (the Trust) for the year ended 31 March 2026.

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.

Dilipkumar Patel

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

Date: .....

The Hindu Temple - Bristol

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		108,669	-	108,669	91,685
Investment income	2	12,182	-	12,182	15,010
Total		120,851	-	120,851	106,695
EXPENDITURE ON					
Other		83,962	-	83,962	76,703
NET INCOME		36,889	-	36,889	29,992
RECONCILIATION OF FUNDS					
Total funds brought forward		589,343	-	589,343	559,351
TOTAL FUNDS CARRIED FORWARD		626,232	-	626,232	589,343

The notes form part of these financial statements

The Hindu Temple - Bristol

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	6	222,157	-	222,157	227,899
CURRENT ASSETS					
Debtors	7	852	-	852	522
Cash at bank and in hand		409,927	-	409,927	365,900
		410,779	-	410,779	366,422
CREDITORS					
Amounts falling due within one year	8	(6,704)	-	(6,704)	(4,978)
NET CURRENT ASSETS		404,075	-	404,075	361,444
TOTAL ASSETS LESS CURRENT LIABILITIES		626,232	-	626,232	589,343
NET ASSETS		626,232	-	626,232	589,343
FUNDS	9				
Unrestricted funds				626,232	589,343
TOTAL FUNDS				626,232	589,343

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Trustee

.....
Trustee

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	-	15% on reducing balance basis
Fixtures and fittings	-	5% on reducing balance

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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2026	2025
	£	£
Bank interest	12,182	15,010

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

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4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2026	2025
Priests	1	1

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	91,685	-	91,685
Investment income	15,010	-	15,010
Total	106,695	-	106,695
EXPENDITURE ON			
Other	76,703	-	76,703
NET INCOME	29,992	-	29,992
RECONCILIATION OF FUNDS			
Total funds brought forward	559,351	-	559,351
TOTAL FUNDS CARRIED FORWARD	589,343	-	589,343

6. TANGIBLE FIXED ASSETS

	Freehold property £	Murtis £	Equipment £
COST			
At 1 April 2025 and 31 March 2026	106,325	13,563	30,660
DEPRECIATION			
At 1 April 2025	-	-	26,926
Charge for year	-	-	560
At 31 March 2026	-	-	27,486
NET BOOK VALUE			
At 31 March 2026	106,325	13,563	3,174
At 31 March 2025	106,325	13,563	3,734

continued...

6. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Books £	Totals £
COST			
At 1 April 2025 and 31 March 2026	161,873	643	313,064
DEPRECIATION			
At 1 April 2025	58,239	-	85,165
Charge for year	5,182	-	5,742
At 31 March 2026	63,421	-	90,907
NET BOOK VALUE			
At 31 March 2026	98,452	643	222,157
At 31 March 2025	103,634	643	227,899

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Prepayments	852	522

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Social security and other taxes	1	-
Pension control	114	108
Raja Ram Mohan Roy fund	984	984
Accrued expenses	5,605	3,886
	6,704	4,978

9. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	589,343	36,889	626,232
TOTAL FUNDS	589,343	36,889	626,232

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,851	(83,962)	36,889
TOTAL FUNDS	120,851	(83,962)	36,889

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	559,351	29,992	589,343
TOTAL FUNDS	559,351	29,992	589,343

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,695	(76,703)	29,992
TOTAL FUNDS	106,695	(76,703)	29,992

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	559,351	66,881	626,232
TOTAL FUNDS	559,351	66,881	626,232

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	227,546	(160,665)	66,881
TOTAL FUNDS	227,546	(160,665)	66,881

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

The Hindu Temple - Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Arti and Navrarti donations	13,872	9,203
Members subscriptions	208	422
Sundry donations	39,819	37,100
Gift aid refund	18,219	19,039
Donation boxes	16,450	22,135
School visits	539	346
Rent/hall hire	4,357	3,340
Electricity board rent	100	100
Renovation fund appeal	15,105	-
	108,669	91,685
Investment income		
Bank interest	12,182	15,010
Total incoming resources	120,851	106,695
EXPENDITURE		
Other		
Functions - expenses	4,624	2,417
Food, drinks and rations	2,776	1,626
	7,400	4,043
Support costs		
Management		
Wages	24,039	23,898
National insurance	-	10
Pensions	507	487
Rates and water	1,999	598
Insurance	2,455	2,357
Light and heat	11,285	11,811
Telephone	816	959
Printing, postage and stationery	248	595
Cleaning and sundries	4,573	4,917
Repairs and renewals	24,648	20,674
	70,570	66,306
Finance		
Bank charges	250	241
Other		
Plant and machinery	560	659
Fixtures and fittings	5,182	5,454
	5,742	6,113
Total resources expended	83,962	76,703
Net income	36,889	29,992