REGISTERED CHARITY NUMBER: 701758

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

Shree Hindu Temple & Community Centre

Shree Hindu Temple & Community Centre
Contents

	Page
Report of the Trustees	1 to 2
Independent examiner's report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Shree Hindu Temple & Community Centre

Trustees' Annual Report
For the year ended 31 March 2025

The trustees present their annual report and the financial statements for the year ended 31 March 2025. The financial statements have been presented in accordance with the accounting policies set out in page 6 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

- To promote and advance the Hindu Religion in Leicester and the surrounding area
- To provide a place for religious worship, for spiritual teaching and religious celebration
- To teach and preach the Hindu religion in the Gujarati and Hindi languages
- To impart faith in the Sanatan Hindu Dharma

Significant activities

The activities carried out by the charity include:

- Organising religious, educational and social programmes
- Organising and running of temple at the charity premises for religious worship

ACHIEVEMENT AND PERFORMANCE

The charity continues to build up its cash reserves for the next phase of building works to both expand the current hall facilities by merging current let property buildings. The extended hall facility will increase the capacity to hold events and offer more diverse and expended facilities.

Charitable Donations

During this financial year, the management committee made charitable donations of £2,902 (2024: £634).

FINANCIAL REVIEW

Principal funding sources

The charity's sources of income arose from the main, voluntary gift and small donations.

Investment policy

The charity will continue to focus on developing areas, where there is deemed to be a benefit to its devotees and the surrounding community.

Funding policy

The temple has organised a full calendar of scripture readings, religious functions and festivals to attract maximum attendance. Thus a continuation of small donations was received, and charity satisfied its public benefit objective.

Financial Review

The temple income continues to remains strong. The temple cash reserves have been re-built for the next phase of building extension and expansion of projects, including facilities for the elderly, luncheon club, library, etc. The Charity has started to create cash reserves to meet the future needs of the charity and accommodate any future downturns in income. During this financial year the trustees have invested in the full renovation of the Temple, which has given the temple a new look. The temple was closed for major renovations from 7th December 2024 to 15th February 2025. This had a drastic effect on revenue for both donations, and hall hire during that period too.

FUTURE PLANS

The charity will be reviewing how to optimise and enhance the use of its existing and planned new facilities, and derive an income to sustain the increased costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted under a trust deed dated 23 November 1988 and is a registered charity, Number 701758

Recruitment and appointment of new trustees

At the Annual General Meeting on 19th November 2025, the Trustee Board and Management Committee were elected by the paid members of the Hindu Temple and Community Centre. The same board and committee stand until the Planning application, and extension plans have been approved and building works completed.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Shree Hindu Temple & Community Centre
Charity Number	701758
Principle Office	34 St Barnabas Road, Leicester, LE5 4BD
Accountants	Burleys Leicester Limited, 9 Gower Street, Leicester. LE1 3LJ
Bankers	Natwest Bank Plc and Virgin Money

Trustees

Dr Jivabhai Odedra
Mrs Sarojben Pandya
Mr Mohanbhai Dajibhai Patel

Management Committee Trustees

Mr Shitalbhai Adatia (President)
Mr Kalpesh Modi (Vice President)
Mr Pareshbhai R Kotecha (Treasurer)
Mr Kartik Jitendra (Vice Treasurer)
Mr Siddharth Godhania (Secretary)
Mr Dharmesh Patel (Assistant Secretary)
Mr Kalpesh Ucaria
Rambhiben Odedra
Mahesh Bava
Pravin Kumar Chagan
Ramesh Rajshakha
Ramnikbhai Thakrar
Nitin Valobo
Urmilaben Modi
Mr Vajshi Sisodia
Kiritbhai Bansali
Rabibhavi Varu

Co op Members

Bharatbhai Karavadra
Parbatbhai Abha
Pradip Kumar Haribhai
Virendra Devji
Nitin Ranchod

Approved by order of the board of trustees on 28th October 2026 and signed on its behalf by:

Odedra

Dr J Odedra - Chair of Trustees

Shree Hindu Temple & Community Centre

Independent examiner's report to the Trustees on the accounts of Shree Hindu Temple & Community Centre for the year ended 31 March 2025

I report to the chairty trustees on my examination of the accounts of the Shree Hindu Temple & Community Centre (the Trust) for the year ended 31 March 2025.

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, report and opinion

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies 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.

Mr A D Kanani FCCA
Burleys Leicester Limited
Chartered Certified Accountants
9 Gower Street
Leicester
LE1 3LJ

28 October 2026

Shree Hindu Temple & Community Centre
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income & Endowments From					
Incoming resources from generated funds:					
Donations & Legacies	3	147,194	-	147,194	227,788
Investment Income	4	13,185	-	13,185	11,095
Income From Charitable Activities	5	145,364	-	145,364	209,074
Other trading activities	6	32,560	-	32,560	32,019
Gauchara fund		-	2,023	2,023	4,575
Shishu Vihar		-	-	-	-
Total incoming resources		338,303	2,023	340,326	484,551
Expenditure					
Resources expended from direct charitable expenditure :					
Raising donations and legacies	7	257,801	-	257,801	269,589
Other trading activities	8	8,924		8,924	6,558
Charitable Activities	9	2,902	1,852	4,754	3,105
Finance & Governance costs	10	4,796	-	4,796	8,576
Total resources expended		274,423	1,852	276,275	287,828
Net incoming resources		63,880	171	64,051	196,723
Total funds brought forward		2,262,609	22,337	2,421,115	2,224,392
Total funds carried forward		2,326,489	22,508	2,485,166	2,421,115

Continuing operations
All income and expenditure has arisen from continuing activities

Shree Hindu Temple & Community Centre
Statement of Financial Position
as at 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fixed assets					
Tangible assets	12	1,794,937	-	1,794,937	1,680,487
		1,794,937	-	1,794,937	1,680,487
Current assets					
Amounts falling due within one year	13	24,601		24,601	775
Cash at bank and in hand		649,390	22,508	671,898	746,664
		673,991	22,508	696,499	747,439
Current liabilities					
Amounts falling due within one year	14	(6,271)		(6,271)	(6,811)
		(6,271)	-	(6,271)	(6,811)
Net current assets		667,720	22,508	690,228	740,628
Total assets less current liabilities		2,462,657	22,508	2,485,166	2,421,116
Net assets		2,462,657	22,508	2,485,166	2,421,116
Funds	15				
Unrestricted funds				2,326,489	2,262,609
Restricted funds				158,677	158,506
Unrestricted funds				2,485,166	2,421,115

The financial statements were approved by the trustees on 28 November 2026 and signed on their behalf by:

Odedra

Dr J Odedra - Chair of Trustees

Shree Hindu Temple & Community Centre
Notes to the Accounts
for the year ended 31 March 2025

1 Summary of significant 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 2015)', 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.

Fixtures and equipment	10% Net book value

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2 Analysis of Charitable Income and expenditure

	2025 £	2024 £
3 Donations & Legacies		
Other receipts (grants and insurance claims)	-	-
Puja, arti and donations	123,817	152,463
Gift Aid	23,377	75,325
	147,194	227,788
4 Investment Income		
Bank deposit interest	13,185	11,095
Rental income	-	-
	13,185	11,095
5 Income From Charitable Activities		
Hall hire - religious functions	145,364	209,074
	145,364	209,074
6 Other trading activities		
Advertising in publication (Bhakti Darshan)	3,300	3,100
Fees from running Gujarati classes	6,865	6,860
Navratri	22,395	22,059
	32,560	32,019
7 Raising donations and legacies		
Motor expenses	-	300
Depreciation	8,601	8,773
Wages and salaries	68,292	72,622
Staff training and welfare	1,086	-
Insurance	8,171	8,041
Light & Heat	23,239	16,813
Rates and water	12,790	7,612
Cleaning	7,844	14,574
Printing, postage & stationery	2,865	3,321
Telephone	1,542	1,288
Pensions	478	654
Repairs & Renewals	14,557	12,932
Navratri / Diwali / Gujarati Classes	16,026	20,120
Priests	51,390	46,605
Sundry expenses	-	300
Prasad - Foods	40,420	53,616
Hire of plant and machinery	500	2,018
	257,801	269,589

8 Other trading activities

Cost of organised tour	-	-
Publication expenses	8,924	6,558
	8,924	6,558

9 Charitable Activities

Gaushala	1,852	2,471
Donations	2,902	634
	4,754	3,105

10 Finance & Governance costs

Bank charges	3,162	4,601
Legal fees	384	
Book-keeping fees	1,250	3,975
	4,796	8,576

11 Average Number of Employees

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

	2025	2024
Teachers, priests & administrative staff	14	15
	14	15

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

12 Tangible Fixed Assets

	Freehold property £	Idol ornaments £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 April 2024	1,554,425	47,099	217,187	1,818,711
Additions	115,022	978	7,051	123,051
Disposals	-	-	-	-
At 31 March 2025	1,669,447	48,077	224,238	1,941,762
Depreciation				
At 1 April 2024	-	-	138,224	138,224
Charge for the year	-	-	8,601	8,601
On disposals	-	-	-	-
At 31 March 2025	-	-	146,825	146,825
Net book value				
At 31 March 2025	1,669,447	48,077	77,413	1,794,937
At 31 March 2024	1,554,425	47,099	78,963	1,680,487

13 Debtors: Amounts Falling Due Within One Year

	2025 £	2024 £
Stocks	775	775
Other Debtors	23,826	-
	24,601	775

14 Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals	1,250	-
Taxation and social security	561	490
Other Creditors	4,460	6,321
	6,271	6,811

15 Movement In Funds

	At 01.04.24	Net Incoming Resources	At 31.03.25
Unrestricted Funds			
General fund	2,262,609	63,880	2,326,489
Restricted Funds			
Gauchara fund	22,337	171	22,508
Shishu Vihar	136,169	-	136,169
Total Funds	2,421,115	64,051	2,485,166

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General fund	338,303	(274,423)	63,880
Restricted Funds			
Gauchara fund	2,023	(1,852)	171
Shishu Vihar	-	-	-
Total Funds	340,326	(276,275)	64,051

16 Related Party Disclosures

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Shree Hindu Temple & Community Centre
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025 £	2024 £
Income & Endowments		
Donations & Legacies		
Other receipts (grants and insurance claims)	-	-
Puja, arti and donations	123,817	152,463
Gift Aid	23,377	75,325
	147,194	227,788
Investment Income		
Bank deposit interest	13,185	11,095
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Navratri	22,395	22,059
	32,560	32,019
Expenditure		
Raising donations and legacies		
Motor expenses	-	300
Depreciation	8,601	8,773
Wages and salaries	68,292	72,622
Insurance	8,171	8,041
Light & Heat	23,239	16,813
Rates and water	12,790	7,612
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Pensions	478	654
Repairs & Renewals	14,557	12,932
Navratri / Diwali / Gujarati Classes	16,026	20,120
Priests	51,390	46,605
Sundry expenses	-	300
Prasad - Foods	40,420	53,616
Hire of plant and machinery	500	2,018
	256,715	269,589
Other trading activities		
Cost of organised tour	-	-
Publication expenses	8,924	6,558
	8,924	6,558
Charitable Activities		
Gaushala	1,852	2,471
Donations	2,902	634
	4,754	3,105
Finance & Governance costs		
Bank charges	3,162	4,601
Legal fees	384	-
Book-keeping fees	1,250	3,975
	4,796	8,576
Net incoming resources/(loss)	**63,114**	**192,148**