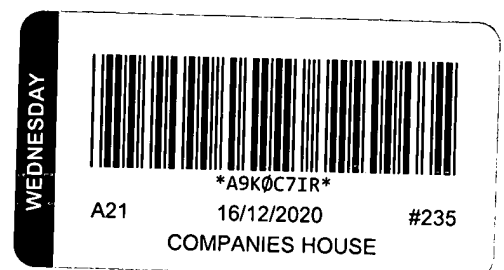


**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2020
for
INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF



**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Contents of the Financial Statements
for the Year Ended 31 March 2020**

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**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Report of the Trustees
for the Year Ended 31 March 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

05512710 (England and Wales)

Registered Charity number

1114457

Registered office

Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Trustees

Mrs N Aggarwal-Singh Consultant
Mrs S R Karavadra Company Director
Mr M Mistry Biomedical Science
Mr C D Parmar Director
Mr P Singh Director

Company Secretary

Mrs N Aggarwal-Singh

Independent Examiner

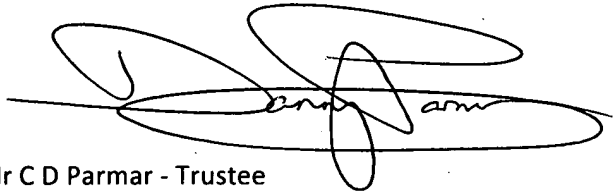
Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Report of the Trustees
for the Year Ended 31 March 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10 December 2020 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'C D Parmar', is written over a horizontal line. The signature is stylized with large loops and a long horizontal stroke.

Mr C D Parmar - Trustee

**Independent Examiner's Report to the Trustees of
Indian Hindu Welfare
Organisation (Northampton) Limited**

Independent examiner's report to the trustees of Indian Hindu Welfare Organisation (Northampton) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

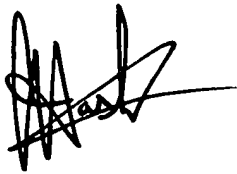
**Independent Examiner's Report to the Trustees of
Indian Hindu Welfare
Organisation (Northampton) Limited**

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 Andrew Hasker
Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

10 December 2020

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Statement of Financial Activities
for the Year Ended 31 March 2020**

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	9,008	9,008	18,928
Charitable activities					
Temple		1,700	-	1,700	3,096
Weston Favell Parish Hall		9,700	-	9,700	-
Other trading activities	2	15,480	-	15,480	11,840
Investment income	3	20,523	-	20,523	23,188
Total		47,403	9,008	56,411	57,052
EXPENDITURE ON					
Raising funds		13,089	1,867	14,956	11,254
Charitable activities					
Temple		575	-	575	689
Weston Favell Parish Hall		13,028	-	13,028	15,155
Total		26,692	1,867	28,559	27,098
NET INCOME		20,711	7,141	27,852	29,954
RECONCILIATION OF FUNDS					
Total funds brought forward		164,974	392,741	557,715	527,761
TOTAL FUNDS CARRIED FORWARD		185,685	399,882	585,567	557,715

The notes form part of these financial statements

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Balance Sheet
31 March 2020**

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	10,665	-	10,665	12,461
CURRENT ASSETS					
Debtors	8	8,265	165,249	173,514	155,545
Cash at bank		167,034	249,795	416,829	389,931
		<u>175,299</u>	<u>415,044</u>	<u>590,343</u>	<u>545,476</u>
CREDITORS					
Amounts falling due within one year	9	(279)	(15,162)	(15,441)	(222)
NET CURRENT ASSETS		<u>175,020</u>	<u>399,882</u>	<u>574,902</u>	<u>545,254</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>185,685</u>	<u>399,882</u>	<u>585,567</u>	<u>557,715</u>
NET ASSETS		<u>185,685</u>	<u>399,882</u>	<u>585,567</u>	<u>557,715</u>
FUNDS	11				
Unrestricted funds				185,685	164,974
Restricted funds				<u>399,882</u>	<u>392,741</u>
TOTAL FUNDS				<u>585,567</u>	<u>557,715</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

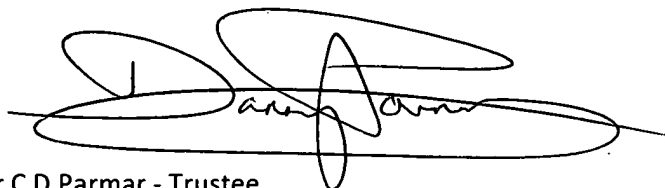
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Balance Sheet - continued
31 March 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2020 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'C D Parmar', is written over a horizontal line.

Mr C D Parmar - Trustee

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements
for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 fittings	- 10% on cost
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation 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.

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Activity income net	<u>15,480</u>	<u>11,840</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	20,225	22,896
Deposit account interest	298	292
	<u>20,523</u>	<u>23,188</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>1,796</u>	<u>1,809</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69	18,859	18,928
Charitable activities			
Temple	2,146	950	3,096
Other trading activities	11,132	708	11,840
Investment income	23,188	-	23,188
Total	36,535	20,517	57,052
EXPENDITURE ON			
Raising funds	10,449	805	11,254
Charitable activities			
Temple	689	-	689
Weston Favell Parish Hall	15,155	-	15,155
Total	26,293	805	27,098
NET INCOME	10,242	19,712	29,954
RECONCILIATION OF FUNDS			
Total funds brought forward	154,732	373,029	527,761
TOTAL FUNDS CARRIED FORWARD	164,974	392,741	557,715

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
Cost			
At 1 April 2019 and 31 March 2020	17,434	1,401	18,835
Depreciation			
At 1 April 2019	5,232	1,142	6,374
Charge for year	1,744	52	1,796
At 31 March 2020	6,976	1,194	8,170
Net book value			
At 31 March 2020	10,458	207	10,665
At 31 March 2019	12,202	259	12,461

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	8,264	10,295
Associated company loan	165,250	145,250
	173,514	155,545

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts (see note 10)	15,162	-
Tax	279	222
	<u>15,441</u>	<u>222</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>15,162</u>	<u>-</u>

11. MOVEMENT IN FUNDS

	At 1/4/19	Net movement in funds	At 31/3/20
	£	£	£
Unrestricted funds			
Revenue reserve	35,988	3,634	39,622
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	83,145	15,152	98,297
Navratri 3 year contingency	13,313	1,040	14,353
Chai & Chat	2,528	885	3,413
	<u>164,974</u>	<u>20,711</u>	<u>185,685</u>
Restricted funds			
Temple	392,741	7,141	399,882
	<u>392,741</u>	<u>7,141</u>	<u>399,882</u>
TOTAL FUNDS	<u>557,715</u>	<u>27,852</u>	<u>585,567</u>

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	4,685	(1,051)	3,634
Weston Favell Parish Hall	29,924	(14,772)	15,152
Navratri 3 year contingency	8,486	(7,446)	1,040
Chai & Chat	4,308	(3,423)	885
	<u>47,403</u>	<u>(26,692)</u>	<u>20,711</u>
Restricted funds			
Temple	9,008	(1,867)	7,141
	<u>9,008</u>	<u>(1,867)</u>	<u>7,141</u>
TOTAL FUNDS	<u><u>56,411</u></u>	<u><u>(28,559)</u></u>	<u><u>27,852</u></u>

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
Revenue reserve	33,862	2,126	35,988
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	77,147	5,998	83,145
Navratri 3 year contingency	11,508	1,805	13,313
Chai & Chat	2,215	313	2,528
	<u>154,732</u>	<u>10,242</u>	<u>164,974</u>
Restricted funds			
Temple	373,029	19,712	392,741
	<u>373,029</u>	<u>19,712</u>	<u>392,741</u>
TOTAL FUNDS	<u><u>527,761</u></u>	<u><u>29,954</u></u>	<u><u>557,715</u></u>

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Revenue reserve	3,148	(1,022)	2,126
Weston Favell Parish Hall	22,897	(16,899)	5,998
Navratri 3 year contingency	8,864	(7,059)	1,805
Chai & Chat	1,626	(1,313)	313
	<u>36,535</u>	<u>(26,293)</u>	<u>10,242</u>
Restricted funds			
Temple	20,517	(805)	19,712
	<u>20,517</u>	<u>(805)</u>	<u>19,712</u>
TOTAL FUNDS	<u>57,052</u>	<u>(27,098)</u>	<u>29,954</u>

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

	At 1/4/18 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
Revenue reserve	33,862	5,760	39,622
Revenue 3 year contingency	30,000	-	30,000
Weston Favell Parish Hall	77,147	21,150	98,297
Navratri 3 year contingency	11,508	2,845	14,353
Chai & Chat	2,215	1,198	3,413
	<u>154,732</u>	<u>30,953</u>	<u>185,685</u>
Restricted funds			
Temple	373,029	26,853	399,882
	<u>373,029</u>	<u>26,853</u>	<u>399,882</u>
TOTAL FUNDS	<u>527,761</u>	<u>57,806</u>	<u>585,567</u>

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

11. MOVEMENT IN FUNDS - continued

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			
Revenue reserve	7,833	(2,073)	5,760
Weston Favell Parish Hall	52,821	(31,671)	21,150
Navratri 3 year contingency	17,350	(14,505)	2,845
Chai & Chat	5,934	(4,736)	1,198
	<u>83,938</u>	<u>(52,985)</u>	<u>30,953</u>
Restricted funds			
Temple	29,525	(2,672)	26,853
	<u>29,525</u>	<u>(2,672)</u>	<u>26,853</u>
TOTAL FUNDS	<u><u>113,463</u></u>	<u><u>(55,657)</u></u>	<u><u>57,806</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,368	18,163
Subscriptions	640	765
	<u>9,008</u>	<u>18,928</u>
Other trading activities		
Activity income net	15,480	11,840
Investment income		
Rents received	20,225	22,896
Deposit account interest	298	292
	<u>20,523</u>	<u>23,188</u>
Charitable activities		
Grants	11,400	3,096
Total incoming resources	<u>56,411</u>	<u>57,052</u>
EXPENDITURE		
Raising donations and legacies		
Depreciation of tangible fixed assets	1,796	1,809
Other trading activities		
Activity expenses net	13,160	9,445
Charitable activities		
Insurance	818	727
Telephone	578	382
Postage and stationery	193	375
Sundries	56	-
Repairs and renewals	1,956	1,912
Waste collection	1,178	1,217
Travel	4,400	4,400
	<u>9,179</u>	<u>9,013</u>

This page does not form part of the statutory financial statements

**INDIAN HINDU WELFARE
ORGANISATION (NORTHAMPTON) LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	2020 £	2019 £
Support costs		
Management		
Staff & office costs	434	544
Rates and water	411	828
Light and heat	3,579	5,459
	<u>4,424</u>	<u>6,831</u>
Total resources expended	<u>28,559</u>	<u>27,098</u>
Net income	<u><u>27,852</u></u>	<u><u>29,954</u></u>