

**Edinburgh Hindu Mandir & Cultural Centre**

**Charity No. SC008893**

**Trustees' Report and Unaudited Accounts**

**31 March 2018**

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**Edinburgh Hindu Mandir & Cultural Centre**  
**TRUSTEES ANNUAL REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2018.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. SC008893**

**Principal Office**

St Andrew Place  
Edinburgh

**Office Bearers**

Dr N Bagaria - President	Mrs S Vohra - Vice President	Mr M Joshi - Secretary
Mr O Slavin - Joint Secretary	Mr S Desai - Treasurer	Mr V Shah - Joint Treasurer

**Committee Members**

Mrs N Bodas	Mr S Gupta
Mr P Singh	Mr G Khanna - Co-opted
Mr P Dwivedi	Mr K Narula - Co-opted
Mr P Mallick	
Mr R Singh Thakur	

**Accountants**

Philip Bald Accountancy  
3B Ormiston Terrace  
Edinburgh  
EH12 7SJ

**Bankers**

Bank of Scotland

**OBJECTIVES AND ACTIVITIES**

The aim of the charity is the enhancement and promotion of Hindu religion, culture and arts and to promote a better understanding of the Hindu culture by inviting other communities to participate at festivals and cultural and recreational activities.

### **ACHIEVEMENTS AND PERFORMANCE**

In the year 2017-2018, Edinburgh Hindu Mandir & Cultural Centre celebrated all major festivals, including MahaShivratri, RamNavmi, Shree Jagannath Rath Yatra, Ganesh Chaturthi, Janmashtami, Haritalika Teej, Navratri, Durgotsav, KarvaChauth and Diwali. 2017/2018 saw increases in footfall at all festivals, where people from different faiths celebrated festivals of India with great success, under one roof.

In addition, collaborations with other Faith Associations and Religious Education visits from schools also helped to raise the profile of the Edinburgh Hindu Mandir & Cultural Centre to promote a better understanding of Indian Arts, Culture and Religion, by encouraging those of all faiths to participate in celebrating Indian festivals and cultural activities.

### **FINANCIAL REVIEW**

The financial statements for the year ended 31 March 2018 follow on pages 6 to 20. The fund to operate the Mandir ended with a surplus of £4,681 on the unrestricted fund (2017 – deficit £15,983).

The free reserves at 31 March 2018 amounted to £53,183 and would cover six months expenditure should there be a collapse of income.

### **PLANS FOR FUTURE PERIODS**

The Management Committee is committed to moving towards the next phase of works; • An architect has been assigned to produce drawings for a new commercial kitchen and lavatories. • An application will be made for planning permission at City of Edinburgh Council to construct a new kitchen and lavatories at the rear of the Mandir • The Management Committee is working towards sponsoring a full-time priest for the continuance of the Mandir. In order to achieve this goal, the Management Committee is seeking financial support from the congregation and is urging members of the community to become a sponsor by setting-up a Standing Order that will go a long way towards employing a full-time Panditji who will be vital to the Mandir • Appropriate lights to be installed in the Community Hall • The Management Committee will engage a heating firm to install central heating in the Community Hall • Strapping and plaster boarding will take place on the walls in the Community Hall

It is important to note that members of the Management Committee of the Edinburgh Hindu Mandir & Cultural Centre are all volunteers who provide valuable contributions without any remuneration or other financial benefits. Therefore on behalf of the Management Committee, I would like to thank the dedicated team of people and volunteers who work extremely hard towards the continuance of the Edinburgh Hindu Mandir and Cultural Centre. The Management Committee strives to show its' gratitude to the community for their support and all generous donations.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Edinburgh Hindu Mandir & Cultural Centre is a membership organisation recognised as a Scottish Charity SC008893 and is registered with the Office of the Scottish Charity Regulator (OSCR).

Charity SC 008893 and is registered charity with the Office of the Scottish Charity Regulator (OSCR).

The conduct of the charity is by an amended constitution approved at an Extraordinary General Meeting held on 27 November 2011. The charity was founded in 1981.

Membership is open to any Hindu or any other person of over 18 years of age professing the Hindu faith.

The members of the Executive Committee are elected at the Annual General Meeting in terms of the

Constitution. No member of the Executive Committee is remunerated for their service as a member of the

Committee. Office Bearers are elected for a three year period and Committee Members for a two year period

The administration of the Charity is carried out by the Executive Committee who meet twelve times in the

year. In addition the Committee is available at others times and does meet to discuss operating matters as they arise.

**TRUSTEES ANNUAL REPORT**

The aim of the charity is the enhancement and promotion of Hindu religion, culture and arts and to promote a better understanding of the Hindu culture by inviting other communities to participate at festivals and cultural and recreational activities.

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

M. Joshi - Secretary  
Trustee  
27 November 2018

**Independent Examiner's Report to the trustees of Edinburgh Hindu Mandir & Cultural Centre**

I report on the accounts of Edinburgh Hindu Mandir & Cultural Centre for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that an audit is not required for this year under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

examine the accounts under s.44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005; to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and
  - to prepare accounts which accord with the accounting records, comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,have not been met: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Philip Bald  
ACCA  
Chartered Certified Accountants  
3B Ormiston Terrace  
Edinburgh  
EH12 7SJ  
27 November 2018

Edinburgh Hindu Mandir & Cultural Centre

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2018

	Notes	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>Income and endowments from:</b>					
Donations and legacies	3	27,704	-	27,704	34,165
Charitable activities	4	11,185	-	11,185	7,536
Other trading activities	5	5,871	-	5,871	-
<b>Total</b>		<b>44,760</b>	<b>-</b>	<b>44,760</b>	<b>41,701</b>
<b>Expenditure on:</b>					
Charitable activities	6	7,854	-	7,854	6,776
Other	7	32,225	21,779	54,004	50,908
<b>Total</b>		<b>40,079</b>	<b>21,779</b>	<b>61,858</b>	<b>57,684</b>
Net gains on investments		-	-	-	-
<b>Net expenditure</b>	8	<b>4,681</b>	<b>(21,779)</b>	<b>(17,098)</b>	<b>(15,983)</b>
<b>Net expenditure before other gains/(losses)</b>		<b>4,681</b>	<b>(21,779)</b>	<b>(17,098)</b>	<b>(15,983)</b>
<b>Other gains and losses:</b>					
<b>Net movement in funds</b>		<b>4,681</b>	<b>(21,779)</b>	<b>(17,098)</b>	<b>(15,983)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		130,179	387,055	517,234	533,217
<b>Total funds carried forward</b>		<b>134,860</b>	<b>365,276</b>	<b>500,136</b>	<b>517,234</b>

**Edinburgh Hindu Mandir & Cultural Centre****BALANCE SHEET**

at 31 March 2018

Charity No. SC008893	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	10	444,638	464,188
		<u>444,638</u>	<u>464,188</u>
<b>Current assets</b>			
Debtors	11	1,324	746
Cash at bank and in hand		66,196	54,143
		<u>67,520</u>	<u>54,889</u>
<b>Creditors: Amount falling due within one year</b>	12	(12,022)	(1,843)
<b>Net current assets</b>		<u>55,498</u>	<u>53,046</u>
<b>Total assets less current liabilities</b>		<u>500,136</u>	<u>517,234</u>
<b>Net assets excluding pension asset or liability</b>		<u>500,136</u>	<u>517,234</u>
<b>Total net assets</b>		<u><u>500,136</u></u>	<u><u>517,234</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	13		
Restricted income funds		365,276	387,055
		<u>365,276</u>	<u>387,055</u>
<b>Unrestricted funds</b>	13		
General funds		134,860	130,179
		<u>134,860</u>	<u>130,179</u>
<b>Reserves</b>	13		
<b>Total funds</b>		<u><u>500,136</u></u>	<u><u>517,234</u></u>

Approved by the trustees on 27 November 2018

And signed on their behalf by:

S. Desai - Treasurer

Trustee

27 November 2018



Edinburgh Hindu Mandir & Cultural Centre  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31 March 2018

	Unrestricte d funds 2018 £		Total funds 2018 £	Total funds 2017 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations	22,762	-	22,762	28,519
Collections	-	-	-	2,976
Membership fees	1,536	-	1,536	2,670
Kitchen building fund	3,406	-	3,406	-
	<u>27,704</u>	<u>-</u>	<u>27,704</u>	<u>34,165</u>
Charitable activities				
Cultural events	11,185	-	11,185	7,536
	<u>11,185</u>	<u>-</u>	<u>11,185</u>	<u>7,536</u>
Other trading activities				
Sales	5,871	-	5,871	-
	<u>5,871</u>	<u>-</u>	<u>5,871</u>	<u>-</u>
<b>Total income and endowments</b>	<b>44,760</b>	<b>-</b>	<b>44,760</b>	<b>41,701</b>
<b>Expenditure on:</b>				
Charitable activities				
Cultural events	7,854	-	7,854	6,776
	<u>7,854</u>	<u>-</u>	<u>7,854</u>	<u>6,776</u>
<b>Total of expenditure on charitable activities</b>	<b>7,854</b>	<b>-</b>	<b>7,854</b>	<b>6,776</b>
Motor and travel costs				
Travel and subsistence	4,931	-	4,931	1,951
	<u>4,931</u>	<u>-</u>	<u>4,931</u>	<u>1,951</u>
Premises costs				
Rent	5,660	-	5,660	5,200
Rates	-	-	-	1,505
Light, heat and power	7,818	-	7,818	5,191
Premises cleaning	-	-	-	388
Premises insurances	5,901	-	5,901	3,577
Premises repairs and maintenance	2,560	-	2,560	1,716
	<u>21,939</u>	<u>-</u>	<u>21,939</u>	<u>17,577</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	-	15,128	15,128	15,128
Depreciation of Alters and Deities	-	3,073	3,073	3,073

**Edinburgh Hindu Mandir & Cultural Centre**
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Depreciation of Furniture and equipment	-	3,578	3,578	4,769
Bank charges	413	-	413	-
Equipment expensed	-	-	-	2,008
Equipment repairs and maintenance	2,060	-	2,060	-
Exchange rate (gain)/loss	(44)	-	(44)	-
Information and publications	-	-	-	165
Postage and couriers	965	-	965	-
Software, IT support and related costs	210	-	210	-
Stationery and printing	305	-	305	-
Subscriptions	-	-	-	101
Sundry expenses	365	-	365	5,195
Telephone, fax and broadband	388	-	388	401
	<u>4,662</u>	<u>21,779</u>	<u>26,441</u>	<u>30,840</u>
Legal and professional costs				
Audit/Independent examination fees	480	-	480	540
Solicitor's fees	213	-	213	-
	<u>693</u>	<u>-</u>	<u>693</u>	<u>540</u>
<b>Total of expenditure of other costs</b>	<u>32,225</u>	<u>21,779</u>	<u>54,004</u>	<u>50,908</u>
<b>Total expenditure</b>	<u>40,079</u>	<u>21,779</u>	<u>61,858</u>	<u>57,684</u>
Net gains on investments	-	-	-	-
<b>Net expenditure</b>	<u>4,681</u>	<u>(21,779)</u>	<u>(17,098)</u>	<u>(15,983)</u>
<b>Net expenditure before other gains/(losses)</b>	<u>4,681</u>	<u>(21,779)</u>	<u>(17,098)</u>	<u>(15,983)</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>4,681</u>	<u>(21,779)</u>	<u>(17,098)</u>	<u>(15,983)</u>