Charity Registered number
1067682

Company Registered number
3364710

Hindu Council UK

Report and Accounts

31 March 2023

Hindu Council UK
Charity Registered number: 1067682
Directors' Report
Statement of Recommended Practice (SORP)

The Trustees present their report and accounts for the year ended 31 March 2023.

Legal Structre of the Charity
Hindu Council UK was founded in 1994 after a two year consultation with the British Hindu temples and organisations. The Company was registered by guarantee on 2 May 1997 and registered with the Charity Commission (CCEW) with its Governing Constitution of Memorandum and Articles of Association dated 20 March 1997, which was later extended for bylaws under clause 61 as a working rules Charter on 27 April 2003 and as ameded on 14 December 2008.

Principal activities
The charity's's principal activity during the year continued to be of interfaith activities and policy review representing the British Hindus.

Directors & Trustees
The following persons served as directors during the year:

Krishna Bhan
Anil Bhanot
Coossialsing Gopul
Rajnish Kashyap
Dipen Rajyaguru
Umesh Chander Sharma
Mahanta Shrestha
Appathurai Vairavamoorthy

Significant Event

The Charity is locked in an internal dispute whereby Umesh Chander Sharma, Rajnish Kashyap and Mahanta Shestha have appointed four additional trustees in an AGM called by Umesh Sharma on 8 July 2023 in direct conflict to the procedures agreed in an earlier Directors/Trustees meeting of 11 June 2023 for an AGM to be held on 30 July 2023.

The 11 June 2023 the directors meeting minutes proposed Mrs Krishna Bhan to take over the position of chair from Umesh Sharma. However, when Umesh Sharma learnt of this he proceded to call his own AGM on 8 July 2023, ahead of the agreed 30 July date and re-appointed himself as Chair with support from two trustees Rajnish Kashyap and Mahanta Shrestha. The other five Trustees Anil Bhanot, Krishna Bhan, Dipen Rajyaguru, Chris Gopaul and Appathurai Vairavamoorthy objected to their AGM of 8 July 2023 and boycotted it. Thereafter on the AGM of 30 July 2023, attended by four Trustees, Anil Bhanot, Krishna Bhan, Coossialsingh (Chris) Gopaul and Dipen Rajyaguru, with apologies from Appathurai Vairavamoorthy for ill health, elected Krishna Bhan to be the new Chair to take over from Umesh Sharma since he had over stayed his tenure of a maximum of two terms of three years according to the Constitution by-laws and the precedent set for the past two decades.

Additionally, in direct conflict to the Constitution, at the AGM of 8 July 2023, Umesh Sharma and Rajnish Kashyap and Mahanta Shrestha appointed four more trustees, some of whom who are also trustees of The Hindu Temple Trust, whereas the Constitution allows only two representatives on Hindu Council UK from any one Hindu organisation. Indeed the 8 July AGM agenda also cited two representatives only allowed from each organisation.

The 8 July 2023 AGM appointed the following trustees:
- Himanshu Sharma, additionally appointed as an 'independent' legal advisor at the same time.
- Balmukund Joshi, also a trustee of the Hindu Temple Trust
- Gulu Anand, also a Ram Mandir Executive Member of the Hindu Temple Trust
- Kirit Mistry

The Hindu Council UK already had more than two representatives from the Hindu Temple Trust and the Charity Commission had written to Hindu Council UK to address constitutional anomalies and we were in the process of addressing those but the situation got worsened by the 8 July AGM which was objected to by the majority of trustees.

As a result the Charity Commission website which is controlled personally and solely by the general secretary trustee Rajnish Kashyap shows Umesh Sharma, Mahanta Shrestha, Coossialsing Gopaul, Balmukund Joshi as mutual trustees of the Hindu Temple Trust, which is chaired by Umesh Sharma. Additionally Gulu Anand appointed a trustee of Hindu Council UK on 8 July is an Executive member of the Hindu Temple Trust's Ram Mandir. Further a representative on Hindu Council UK as an Executive Officer is Arun Thakur who is also the trustee of the Hindu Temple Trust and its Ram Mandir's Executive President.
Rajnish Kashyap who has sole control of the Charity Commission passwords immediately proceeded to add the four new trustees to the Charity Commission records in spite of protests from a majority of the existing trustees.

Rajnish Kashyap had also taken the passwords from the Hindu Council UK webmaster during 2022 to gain access to the Hindu Council UK website but soon after he changed the passwords so as to not alllow any access to the webmaster or any other trustee. Rajnish Kashyap thus having sole control of website also added the four trustees to the Hindu Council UK website in spite of the objections from the other existing four trustees who attended the 30 July AGM, where they had kept the original eight trustees so as to resolve our internal conflicts first.

It is also the view of the five trustees who objected to their 8 July AGM that Himanshu Sharma is not independent of Hindu Council UK but rather self-vested as their appointed trustee to legally represent their case.

Finally we extend congratulations to Mahanta Shrestha for having been awarded an OBE.

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Related Party

A payment of £1,000 was made from Hindu Council UK to the Hindu Temple Trust on 22 August 2022 authorised by Rajnish Kashyap and signed by Umesh Sharma as the second signatory for Hindu Council UK, where Mr Umesh Sharma is the Chair and Trustee of both the Hindu Temple Trust and Hindu Council UK for the year ended 31 March 2023.

Financial Concerns

A payment of £5,500 was made on 8 February 2023 to Kirit Mistry of Polareus for his two invoices addressed for the attention of Rajnish Kashyap of Hindu Council UK but no documentation has been provided for the work done.

The NHS gave a grant for covid awareness project for which Kirit Mistry had conducted a handful of hourly zoom meetings with the Hindu community. Rajnish Kashyap who was advising Kirit Mistry was tasked to obtain project documentation qualtifying the work done on an hourly rate of £40 to £50 an hour. Rajnish Kashyap authorised two invoices totalling £5,500 to be paid to Kirit Mistry but did not provide any project work quantification in support of those invoices.

In the 8 July 2023 AGM called by Umesh Sharma at Ram Mandir as explained above, Mr Kirit Mistry was appointed a Trustee of Hindu Council UK on the proposal of Rajnish Kashyap.

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Directors/Trustees Statement

The Trustees/Directors confirm their obligation to meet their duties under the Companies Act 2006 and the Charity's Act 2011 to:

Ensure that The company has keep adequate accounting records,
Prepare accounts which give a true and fair view of the state of affairs of the company at 31 March 2023 and of its Income and Expenditure for the year then ended in accordance with FRS 102, the financial reporting standard applicable to the UK, and

Follow the applicable accounting policies, subject to any material departure disclosed and explained in the notes to the accounts.

Anil Bhanot
Director
Managing Trustee

Independent Examiner's Report
To the Trustees of Hindu Council UK For the year ended 31 March 2023

I report on the accounts of the Hindu Council UK for the year ended 31 March 2023 which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner
The Chairty's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions given by the commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention

Basis of independent examiner's report
My examination was carried out in accordance with the general directions given by the charity commissioners.
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 the trustees concerning any such matters. The procedures undertaken 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.

Independent examiner's statement
In connection with my examination, I have not had any documentation or explanation to the proper issue of two payments as per notes 4 and 5, and apart from that no other 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 130 of the 2011 Act and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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

Scope of the assurance review
A review of the accounts in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these accounts.

Mani Thapa FCCA
Chartered Certified Accountant

22 December 2023

Hindu Council UK
Income & Expenditure account
for the year ended 31 March 2023

	2023 £	2022 £
Income		
Donation & Grants	5,000	11,750
Administrative expenses		
General administrative expenses:		
Subscriptions	125	970
Bank charges	61	15
Ram Mandir Donation	1,000	-
Ukraine Donation	500	-
NHS Covid Project	5,500	301
IT and Website	960	900
Depreciation	51	68
	8,197	2,254
	8,197	2,254

Hindu Council UK
Charity Registered number: 1067682
Balance Sheet
as at 31 March 2023

	Notes		2023		2022
			£		**£**
Fixed assets					
Tangible assets	3		153		204
Current assets					
Cash at bank and in hand		7,322		10,468	
Net current assets			7,322		10,468
Net assets			7,475		10,672
Reserves					
Income and Expenditure Account			7,475		10,672
Total Charity Funds			7,475		10,672

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Coossiaising Gopaul
Director
Approved by the board on 22 December 2023

Hindu Council UK
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Income
Income is derived from donations and grants

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office Equipment and Website Capex	20% Reducing Balance

2 Employees

	2023 Number	2022 Number
Average number of persons employed by the company	0	0

3 Tangible fixed assets

	Office Equip & Website £
Cost	
At 1 April 2022	14,050
At 31 March 2023	14,050
Depreciation	
At 1 April 2022	13,846
Charge for the year	51
At 31 March 2023	13,897
Net book value	
At 31 March 2023	153
At 31 March 2022	204

Related Party Transactions

Umesh Sharma who is a Trustee and Chair of both Hindu Council UK and the Hindu Temple Trust drew a cheque from Hindu Council UK in favour of the Hindu Temple Trust, as a donation.

Financial Records

For the £5,500 paid to Kirit Mistry Polareus the project documentation has not been provided to quantify the amount drawn on Hindu Council UK.

4 Other information

Hindu Council UK is a company limited by guarantee registered at Companies House and is also registered as a charity at the Charity Commission in England.