

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022  
FOR  
NAVRATRI GARBA**

Chapmans  
Chartered Accountants  
9 Churchill Court  
58 Station Road  
North Harrow  
HA2 7SA

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12

---

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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**

**Objectives and activities**

The charity's main objective is the advancement of Hindu Religion, particularly by performing Navratri Garba religious celebrations, including Havan of Goddess Durga and Amba Maa indigenous to Gujaratis. The charity is self supporting relies on its own fund raising.

All Major Hindu festivals were celebrated during the year 2021/22 and a Calendar was published for the year. Other Activities and programmes are put up on the Notice Board and published through the website, social media and be emails. Every week the Text messages are sent to the subscribed devotees for the forth coming programmes.

website: [www.matajitemple.com](http://www.matajitemple.com)

Facebook: Adhyashakti Mataji

Twitter: @matajitempleuk

Blog: [www.adhyashaktimatajitemple.wordpress.com](http://www.adhyashaktimatajitemple.wordpress.com)

All events are published by the media in their forth coming programmes by Gujarat Samachar and Asian Voice. Some events are also covered by Local press.

**Public benefit**

The charity is a public benefit entity. The trustees have complied with their duty to have due regard to the guidance on Public benefit, published by the Charity Commission, in exercising their powers and duties

**FINANCIAL REVIEW**

The charity relies on donations and collections at the temple for the source of its funds which are principally applied to the running of the temple and carrying out various pujas (Prayers), donations on festival days and regular functions held at the Temple. Priest services are provided to the local community on request at their home. The executive committee organised fund raising events for the building works to provide extra facilities to the community.

We provide religious books free of Charge on the entrance of the Temple and many people take these books and cassettes. Free Yoga Classes are held twice a month and marriage bureau services

Every Saturday and Sunday Prayer and Bhajans are held at the Temple, followed by Maha Prasad - healthy vegetarian food for all the devotees attending.

The charity's net income in the year was £40,858 (2021: £22,927). At 30 June 2022 it held unrestricted reserves amounting to £429,127 (2021: £388,269).

The charity does not have a specific reserves policy but endeavours to keep adequate reserves to continue operations for at least a year

## **NAVRATRI GARBA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022**

---

#### **FUTURE PLANS**

The Vision of Adhya Shakti Mataji Temple is to enhance the religious experience for all in our diverse congregational community. The temple will strive to conduct religious, spiritual, educational, social and cultural activities for the benefit of the Hindu community and the wider interested audience.

Temple will seek constantly ways and means to preserve and embellish Hindu traditions & cultural heritage, promote the values of peace, harmony, human values of truth, tolerance, non violence, forgiveness, respect for one and another and sharing through the means of prayer, Bhajans and community spirit.

Adhya Shakti Mataji Temple and with Mataji's blessings to realise our dream of a beautiful Shrine to house the deities in front of the current Hindu Temple in Cowley, Uxbridge.

The purpose of the Adhya Shakti Mataji Temple would be:

- (a) To be a House of Worship Goddess Durga - Amba Maa, to promote and practice ideals of Hinduism and Hindu religion through Worship, education and teachings.
- (b) To constantly strive for spiritual richness and human excellence through assimilation of values in Hindu scriptures into daily lives.
- (c) To develop activities to encourage and foster interfaith understanding and cooperation.
- (d) To recognize and respect other religions and belief systems in their proper context.

Through this focus, it is our mission to be mindful of our Hindu heritage, develop a congregational sense of responsibility to the extended community we serve and create an atmosphere of extended family for all our members and by serving Maha Prasad. And for these purposes construct expand and operate a Hindu Temple in Cowley, Uxbridge.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

The organisation is a registered as a charity Navratri Garba. It is regulated by a Trust deed. Day to day management has been delegated to Jaswant Maicha who is also a Trustee. The trustees meet as required to review progress of the Temple and make decisions about future activities. Trustees are appointed by the existing trustees. New trustees are required to have an understanding of Hinduism and have experience in serving the community.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1089024

##### **Principal address**

123 Estcourt Road  
Fulham  
London  
SW6 7HB

##### **Trustees**

J Maicha  
Ms V Maicha  
Ms T Maicha  
P Lodhia  
Mrs S Lodhia  
N Lodhia

**NAVRATRI GARBA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Chapmans  
Chartered Accountants  
9 Churchill Court  
58 Station Road  
North Harrow  
HA2 7SA

Approved by order of the board of trustees on 31 May 2023 and signed on its behalf by:

J Maicha - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAVRATRI GARBA

---

### **Independent examiner's report to the trustees of Navratri Garba**

I report to the charity trustees on my examination of the accounts of Navratri Garba (the Trust) for the year ended 30 June 2022.

### **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.

Praful Patel FCA

Chapmans  
Chartered Accountants  
9 Churchill Court  
58 Station Road  
North Harrow  
HA2 7SA

31 May 2023

NAVRATRI GARBA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		91,521	-	91,521	81,058
Investment income	2	26	-	26	2
Other income		2,970	-	2,970	8,800
<b>Total</b>		<u>94,517</u>	<u>-</u>	<u>94,517</u>	<u>89,860</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		53,659	-	53,659	66,933
<b>NET INCOME</b>		<u>40,858</u>	<u>-</u>	<u>40,858</u>	<u>22,927</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		388,269	-	388,269	365,342
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>429,127</u></u>	<u><u>-</u></u>	<u><u>429,127</u></u>	<u><u>388,269</u></u>

The notes form part of these financial statements

**NAVRATRI GARBA**

**BALANCE SHEET**  
**30 JUNE 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	654,676	-	654,676	654,676
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		123,191	-	123,191	82,333
<b>NET CURRENT ASSETS</b>		<u>123,191</u>	<u>-</u>	<u>123,191</u>	<u>82,333</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		777,867	-	777,867	737,009
<b>CREDITORS</b>					
Amounts falling due after more than one year	6	(348,740)	-	(348,740)	(348,740)
<b>NET ASSETS</b>		<u>429,127</u>	<u>-</u>	<u>429,127</u>	<u>388,269</u>
<b>FUNDS</b>	8				
Unrestricted funds				429,127	388,269
<b>TOTAL FUNDS</b>				<u>429,127</u>	<u>388,269</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2023 and were signed on its behalf by:

J Maicha - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**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.

Freehold property                      - 2% on cost

Value of Land is not depreciated.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2. INVESTMENT INCOME**

	2022 £	2021 £
Deposit account interest	26	2
	<u>26</u>	<u>2</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	81,058	-	81,058
Investment income	2	-	2
Other income	8,800	-	8,800
<b>Total</b>	<u>89,860</u>	<u>-</u>	<u>89,860</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	66,933	-	66,933
<b>NET INCOME</b>	<u>22,927</u>	<u>-</u>	<u>22,927</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	365,342	-	365,342
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>388,269</u>	<u>-</u>	<u>388,269</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 July 2021 and 30 June 2022	691,521
<b>DEPRECIATION</b>	
At 1 July 2021 and 30 June 2022	36,845
<b>NET BOOK VALUE</b>	
At 30 June 2022	654,676
At 30 June 2021	654,676

**6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Other creditors	348,740	348,740

**7. LOANS**

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due between two and five years:		
Other loans - 2-5 years	348,740	348,740

**8. MOVEMENT IN FUNDS**

	At 1/7/21	Net movement in funds	At 30/6/22
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted	388,269	40,858	429,127
<b>TOTAL FUNDS</b>	388,269	40,858	429,127

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	94,517	(53,659)	40,858
<b>TOTAL FUNDS</b>	94,517	(53,659)	40,858

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/7/20 £	Net movement in funds £	At 30/6/21 £
<b>Unrestricted funds</b>			
Unrestricted	365,342	22,927	388,269
<b>TOTAL FUNDS</b>	<u>365,342</u>	<u>22,927</u>	<u>388,269</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	89,860	(66,933)	22,927
<b>TOTAL FUNDS</b>	<u>89,860</u>	<u>(66,933)</u>	<u>22,927</u>

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

	At 1/7/20 £	Net movement in funds £	At 30/6/22 £
<b>Unrestricted funds</b>			
Unrestricted	365,342	63,785	429,127
<b>TOTAL FUNDS</b>	<u>365,342</u>	<u>63,785</u>	<u>429,127</u>

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 £
<b>Unrestricted funds</b>			
Unrestricted	184,377	(120,592)	63,785
<b>TOTAL FUNDS</b>	<u>184,377</u>	<u>(120,592)</u>	<u>63,785</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2022.

# NAVRATRI GARBA

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Temple / Go Dan / Donation	74,938	81,058
Gift aid	16,583	-
	<u>91,521</u>	<u>81,058</u>
<b>Investment income</b>		
Deposit account interest	26	2
<b>Other income</b>		
Furlough grant	2,970	8,800
	<u>94,517</u>	<u>89,860</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Priests' wages	23,956	35,193
Food Catering and supplies	7,100	945
Donation made	500	-
Sundries	1,511	1,700
	<u>33,067</u>	<u>37,838</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	281	-
<b>Other</b>		
Water and electricity	7,744	6,302
Insurance	1,311	1,384
Telephone	1,346	992
Printing, postage & Stationery	-	26
Publicity and Magazine	555	-
Repairs and renewals	9,355	8,494
Legal and professional fees	-	4,943
Depreciation of tangible fixed assets	-	6,954
	<u>20,311</u>	<u>29,095</u>
Total resources expended	<u>53,659</u>	<u>66,933</u>
<b>Net income</b>	<u><u>40,858</u></u>	<u><u>22,927</u></u>

This page does not form part of the statutory financial statements