

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
FOR
NAVRATRI GARBA**

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

NAVRATRI GARBA

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FOR THE YEAR ENDED 30 JUNE 2023**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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 2022/23 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

Facebook: Adhyashakti Mataji

Twitter: @matajitempleuk

Blog: 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 £67,276 (2022: £40,858). At 30 June 2023 it held unrestricted reserves amounting to £496,403 (2022: £429,127).

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 2023

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

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 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 2023.

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

Date:

NAVRATRI GARBA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		138,259	-	138,259	91,521
Investment income	2	862	-	862	26
Other income		-	-	-	2,970
Total		<u>139,121</u>	<u>-</u>	<u>139,121</u>	<u>94,517</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		71,845	-	71,845	53,659
NET INCOME		<u>67,276</u>	<u>-</u>	<u>67,276</u>	<u>40,858</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		429,127	-	429,127	388,269
TOTAL FUNDS CARRIED FORWARD		<u><u>496,403</u></u>	<u><u>-</u></u>	<u><u>496,403</u></u>	<u><u>429,127</u></u>

The notes form part of these financial statements

NAVRATRI GARBA

BALANCE SHEET
30 JUNE 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	5	654,676	-	654,676	654,676
CURRENT ASSETS					
Cash at bank and in hand		190,467	-	190,467	123,191
NET CURRENT ASSETS		<u>190,467</u>	<u>-</u>	<u>190,467</u>	<u>123,191</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		845,143	-	845,143	777,867
CREDITORS					
Amounts falling due after more than one year	6	(348,740)	-	(348,740)	(348,740)
NET ASSETS		<u>496,403</u>	<u>-</u>	<u>496,403</u>	<u>429,127</u>
FUNDS	8				
Unrestricted funds				496,403	429,127
TOTAL FUNDS				<u>496,403</u>	<u>429,127</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 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 2023**

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 2023

2. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	862	26
	<u>862</u>	<u>26</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	91,521	-	91,521
Investment income	26	-	26
Other income	2,970	-	2,970
Total	<u>94,517</u>	<u>-</u>	<u>94,517</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	53,659	-	53,659
NET INCOME	<u>40,858</u>	<u>-</u>	<u>40,858</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	388,269	-	388,269
TOTAL FUNDS CARRIED FORWARD	<u>429,127</u>	<u>-</u>	<u>429,127</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 July 2022 and 30 June 2023	691,521
DEPRECIATION	
At 1 July 2022 and 30 June 2023	36,845
NET BOOK VALUE	
At 30 June 2023	654,676
At 30 June 2022	654,676

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

	2023	2022
	£	£
Other creditors	348,740	348,740

7. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due between two and five years:		
Other loans - 2-5 years	348,740	348,740

8. MOVEMENT IN FUNDS

	At 1/7/22	Net movement in funds	At 30/6/23
	£	£	£
Unrestricted funds			
Unrestricted	429,127	67,276	496,403
TOTAL FUNDS	429,127	67,276	496,403

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	139,121	(71,845)	67,276
TOTAL FUNDS	139,121	(71,845)	67,276

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1/7/21 £	Net movement in funds £	At 30/6/23 £
Unrestricted funds			
Unrestricted	388,269	108,134	496,403
TOTAL FUNDS	<u>388,269</u>	<u>108,134</u>	<u>496,403</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 £
Unrestricted funds			
Unrestricted	233,638	(125,504)	108,134
TOTAL FUNDS	<u>233,638</u>	<u>(125,504)</u>	<u>108,134</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

NAVRATRI GARBA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Temple / Go Dan / Donation	110,665	74,938
Gift aid	27,594	16,583
	<u>138,259</u>	<u>91,521</u>
Investment income		
Deposit account interest	862	26
Other income		
Furlough grant	-	2,970
	<u>-</u>	<u>2,970</u>
Total incoming resources	<u>139,121</u>	<u>94,517</u>
EXPENDITURE		
Charitable activities		
Priests' wages	36,339	23,956
Food Catering and supplies	7,600	7,100
Donation made	-	500
Sundries	4,101	1,511
	<u>48,040</u>	<u>33,067</u>
Support costs		
Finance		
Bank charges	621	281
Other		
Water and electricity	7,965	7,744
Insurance	1,286	1,311
Telephone	1,206	1,346
Publicity and Magazine	537	555
Repairs and renewals	10,788	9,355
Legal and professional fees	1,402	-
	<u>23,184</u>	<u>20,311</u>
Total resources expended	<u>71,845</u>	<u>53,659</u>
Net income	<u><u>67,276</u></u>	<u><u>40,858</u></u>

This page does not form part of the statutory financial statements