

Company Number: 06276775
Charity Number: 1122783

**SHRI DURGA BHAWAN TEMPLE INTERNATIONAL
LIMITED**

**ANNUAL ACCOUNTS FOR THE YEAR ENDED
31 JANUARY 2021**



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' annual report (including Directors' report) for the period

From: 1 February 2020

To: 31 January 2021

Charity name: Shri Durga Bhawan Temple International Limited

Charity registration number: 1122783

Company number: 06276775

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote religious and spiritual teaching, to look at deprived communities and try and alleviate suffering of poor and deprived communities.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Through religious and spiritual teaching, the organisation of pray meetings, to look at deprived communities and offer food services, and look at education in the community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustee is aware of the guidance.

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)

Kuldeep Singh

Full name(s)

Kuldip Singh

Position (eg Secretary,
Chair, etc)

Director

Date

24/01/2022



Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Charity Name

Shri Durga Bhawan Temple International Limited

**On accounts for the year
ended**

31 January 2021

Charity no.:

1122783

Company no.:

06276775

Set out on pages

3 to 17

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 / 01 / 2021.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:  **Date:** 24/01/2022

Name: Peter Allen

Relevant professional qualification(s) or body (if any): Chartered Certified Accountant

Address: PA068 Technology Centre, Wolverhampton Science Park,
Glaisher Drive, Wolverhampton, WV10 9RU

Charity Name		Charity No	1122783	
Shri Durga Bhawan Temple International Limited		Company No	6276775	
Annual accounts for the period				
Period start date	01/02/2020	To	Period end date	31/01/2021

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	33,504	-	-	33,504	24,218
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	4,800	-	-	4,800	4,800
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	13,347	-	-	13,347	-
Total	S07	51,651	-	-	51,651	29,018
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	47,820	-	-	47,820	30,474
Separate material expense item	S10	-	-	-	-	-
Other	S11	635	-	-	635	805
Total	S12	48,455	-	-	48,455	31,279
Net income/(expenditure) before tax for the reporting period	S13	3,196	-	-	3,196	- 2,261
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	3,196	-	-	3,196	- 2,261
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	3,196	-	-	3,196	- 2,261
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	3,196	-	-	3,196	- 2,261
Reconciliation of funds:						
Total funds brought forward	S23	8,148	-	-	8,148	10,409
Total funds carried forward	S24	11,344	-	-	11,344	8,148

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets (Note 14)	B02	735	-	-	735	865
Total fixed assets	B05	735	-	-	735	865
Current assets						
Debtors (Note 19)	B07	869	-	-	869	749
Cash at bank and in hand (Note 24)	B09	11,708	-	-	11,708	8,089
Total current assets	B10	12,577	-	-	12,577	8,838
Creditors: amounts falling due within one year (Note 20)	B11	1,968	-	-	1,968	1,555
Net current assets/(liabilities)	B12	10,609	-	-	10,609	7,283
Total assets less current liabilities	B13	11,344	-	-	11,344	8,148
Total net assets or liabilities	B16	11,344	-	-	11,344	8,148
Funds of the Charity						
Unrestricted funds	B19	11,344	-	-	11,344	8,148
Total funds	B22	11,344	-	-	11,344	8,148


The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Signature	Date dd/mm/yyyy
	24/01/2022
KULDIP SINGH	Print name

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	24/01/2022
KULDIP SINGH	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- ✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

✓

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

Note 2**Accounting policies****2.1 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other

Yes*	No*	N/a*
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claims Charities are not (0.10 to 0.12 FRS102 SORP) and are included as an item of other income in the SoFA.

		✓
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Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
		✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
		✓

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
		✓

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
		✓

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
		✓

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
		✓

Deferred income No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
✓		

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
✓		

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
		✓

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
✓		

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year

They are valued at cost.

Yes*	No*	N/a*
✓		

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
		✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
		✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes*	No*	N/a*
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
		✓

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	18,348	-	-	18,348	24,062
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	15,156	-	-	15,156	156
	Other	-	-	-	-	-
	Total	33,504	-	-	33,504	24,218
Other trading activities:	Rent received	4,800	-	-	4,800	4,800
	Other	-	-	-	-	-
		-	-	-	-	-
	Total	4,800	-	-	4,800	4,800
Other:	Coronavirus job retention scheme grants	13,347	-	-	13,347	-
	Other	-	-	-	-	-
	Total	13,347	-	-	13,347	-
TOTAL INCOME		51,651	-	-	51,651	29,018

Note 5 Donated goods, facilities and services

Use of property

Other

This year
£Last year
£

15,000	-
156	156
15,156	156

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

This year**Last year**

The value of donated services and facilities provided to the trust are recognised at their open market value in the period in which they are receivable as incoming resources. An equivalent amount is included as expenditure under the relevant heading.

The value of donated services and facilities provided to the trust are recognised at their open market value in the period in which they are receivable as incoming resources. An equivalent amount is included as expenditure under the relevant heading.

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
Rent, rates and water rates	16,627	-	-	16,627	3,032	-	-	3,032
Employee costs	24,211	-	-	24,211	20,800	-	-	20,800
Building insurance	1,039	-	-	1,039	1,391			1,391
Light, heat and power	5,057	-	-	5,057	3,789			3,789
Telephone	156	-	-	156	156			156
Repairs and renewals	372	-	-	372	281			281
Sundry expenses	228	-	-	228	872			872
Depreciation of fixtures & fittings	130	-	-	130	153			153
Total expenditure on charitable activities	47,820	-	-	47,820	30,474	-	-	30,474

Section C**Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
635	805
-	-
-	-
-	-

Note 11

Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
24,211	20,800
-	-
-	-
-	-
24,211	20,800

This year:

N/A

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party
Last year:

N/A

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	1,950	1,950
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	-	-	-	1,950	1,950

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				15% RB	

At beginning of the year	-	-	-	1,085	1,085
Disposals	-	-	-	-	-
Depreciation	-	-	-	130	130
Impairment	-	-	-	-	-
At end of the year	-	-	-	1,215	1,215

14.3 Net book value

Net book value at the beginning of the year	-	-	-	865	865
Net book value at the end of the year	-	-	-	735	735

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	869	750
Other debtors	-	-
Total	869	750

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	635	756	-	-
Taxation and social security	251	260	-	-
Other creditors	1,082	539	-	-
Total	1,968	1,555	-	-

Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
11,708	8,089
-	-
11,708	8,089