

Company Number: 06276775
Charity Number: 1122783

**SHRI DURGA BHAWAN TEMPLE INTERNATIONAL
LIMITED**

**ANNUAL UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31 JANUARY 2022**

Shri Durga Bhawan Temple International Limited
Charity Number: 1122783
Company Number: 06276775

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for the Year Ended 31 January 2022**

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Shri Durga Bhawan Temple International Limited
Charity Number: 1122783
Company Number: 06276775

Trustees' Annual Report
for the Year Ended 31 January 2022

Director(s)
Kuldip Singh

Trustee(s)
Kuldip Singh

Principal Address
767 Willenhall Road
Willenhall
Wolverhampton
West Midlands
WV13 3LH

Independent Examiner
ABS Henn
Chartered Certified Accountants
Technology Centre
Wolverhampton Science Park
Glaisher Drive
Wolverhampton
West Midlands
WV10 9RU

Objectives and Activities

The objectives of the Charity are to promote religious and spiritual teaching, and to look at deprived communities and try to alleviate the suffering of poor and deprived communities.

The activities of the Charity are, through religious and spiritual teaching, the organisation of prayer meetings, to look at deprived communities and offer food services, and to look at improving education within the community.

The Trustee is aware of the guidance issued by the Charity Commission on public benefit.

Structure, Governance and Management

The Charity is governed by its Memorandum and Articles of Association.

The Charity is a private company, limited by guarantee without share capital, registered in England and Wales.

Financial Review

The financial statements provided show the Charity's transactions during the financial year.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's trustees and directors,



Kuldip Singh
Date: 9 January 2023

**Independent Examiner's Report to the Directors & Trustees of
Shri Durga Bhawan Temple International Limited
Charity Number: 1122783
Company Number: 06276775**

for the Year Ended 31 January 2022

I report to the Charity trustees on my examination of the accounts for the year ended 31 January 2022 set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

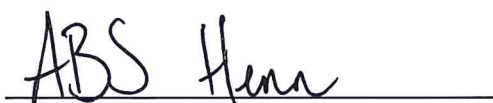
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ("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, and I can confirm that no material matters have come to my attention which gives me reasonable cause to believe that:

- accounting records were not kept in accordance with Section 386 of the 2006 Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the 2006 Act other than any requirements 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 order to enable a proper understanding of the accounts to be reached.



ABS Henn
Chartered Certified Accountants
Technology Centre
Wolverhampton Science Park
Glaisher Drive
Wolverhampton
West Midlands
WV10 9RU

Date: 9 January 2023

Statement of Financial Activities (including summary income and expenditure account)
for the Year Ended 31 January 2022

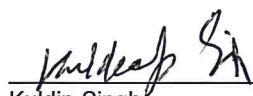
Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 2)					
Income and endowments from:					
Donations and legacies	22,015	-	-	22,015	33,504
Charitable activities	-	-	-	-	-
Other trading activities	4,800	-	-	4,800	4,800
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	10,044	-	-	10,044	13,347
Total Income	36,859	-	-	36,859	51,651
Expenditure (Note 4)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	47,649	-	-	47,649	47,820
Separate material expense item	-	-	-	-	-
Other (Note 5)	1,265	-	-	1,265	635
Total Expenditure	48,914	-	-	48,914	48,455
Net income/(expenditure)	- 12,055	-	-	- 12,055	3,196
Net movement in funds	- 12,055	-	-	- 12,055	3,196
Reconciliation of funds:					
Total funds brought forward	11,344	-	-	11,344	8,148
Total funds carried forward	- 711	-	-	- 711	11,344

Balance Sheet
for the Year Ended 31 January 2022

		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
FIXED ASSETS						
Tangible assets	(Note 7)	625	-	-	625	735
Total Fixed Assets		625	-	-	625	735
CURRENT ASSETS						
Debtors	(Note 8)	910	-	-	910	869
Cash at bank and in hand	(Note 9)	987	-	-	987	11,708
Total Current Assets		1,897	-	-	1,897	12,577
CREDITORS: amounts falling due within one year	(Note 10)	3,233	-	-	3,233	1,968
Net Current Assets/(Liabilities)		(1,336)	-	-	(1,336)	10,609
Total Assets less Current Liabilities		(711)	-	-	(711)	11,344
Total Net Assets or (Liabilities)		(711)	-	-	(711)	11,344
FUNDS OF THE CHARITY						
Unrestricted funds		(711)	-	-	(711)	11,344
Total Funds		(711)	-	-	(711)	11,344

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 on behalf of the Charity's trustees and directors,



Kuldip Singh
Date: 9 January 2023

Notes to the Accounts
for the Year Ended 31 January 2022

1. ACCOUNTING POLICIES

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.

Income

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. Grants and donations are only included in the SoFA when the general income recognition criteria are met. 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. 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.

Expenditure and Liabilities

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

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.

Assets

Tangible assets are capitalised if they can be used for more than one year, are valued at cost, and the depreciation rates and methods used are disclosed in note 7.

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.

2. ANALYSIS OF INCOME

	2022	2021
	£	£
Donations and gifts (Unrestricted funds)	6,859	18,348
Donated goods, facilities and services (Unrestricted funds)	15,156	15,156
	<u>22,015</u>	<u>33,504</u>
Rental income received (Unrestricted funds)	4,800	4,800
	<u>4,800</u>	<u>4,800</u>
Coronavirus job retention scheme grants (Unrestricted funds)	10,044	13,347
	<u>10,044</u>	<u>13,347</u>
	<u>36,859</u>	<u>51,651</u>

Notes to the Accounts (Continued)
for the Year Ended 31 January 2022

3. DONATED GOODS, FACILITIES, AND SERVICES

	2022	2021
	£	£
Use of Property	15,000	15,000
Other	156	156
	<u>15,156</u>	<u>15,156</u>

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.

4. ANALYSIS OF EXPENDITURE

	2022	2021
	£	£
Rent, rates and water rates (Unrestricted funds)	16,563	16,627
Employee costs (Unrestricted funds)	20,799	24,211
Building insurance (Unrestricted funds)	1,173	1,039
Light, heat and power (Unrestricted funds)	8,403	5,057
Telephone (Unrestricted funds)	156	156
Repairs and renewals (Unrestricted funds)	-	372
Sundry expenses (Unrestricted funds)	445	228
Depreciation of fixtures and fittings (Unrestricted funds)	110	130
Total expenditure on charitable activities	<u>47,649</u>	<u>47,820</u>

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

Fees for examination of the accounts	2022	2021
	£	£
Independent examiner's fees	1,265	635
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
	<u>1,265</u>	<u>635</u>

6. DETAILS OF PAID EMPLOYEES

Staff Costs	2022	2021
	£	£
Salaries and wages	20,800	24,211
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
	<u>20,800</u>	<u>24,211</u>

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

The average number of employees in the year (including directors) was 2 (2021: 2).

Notes to the Accounts (Continued)
for the Year Ended 31 January 2022

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Total £
Cost or Valuation		
At the beginning of the year	1,950	1,950
Additions	-	-
Disposals	-	-
At the end of the year	<u>1,950</u>	<u>1,950</u>
Depreciation and Impairments		
At the beginning of the year	1,215	1,215
Depreciation charge	110	110
Eliminated on disposals	-	-
At the end of the year	<u>1,325</u>	<u>1,325</u>
Net book value at the end of the year	<u>625</u>	<u>625</u>
Depreciation rates and methods:		
Fixtures and fittings - 15% Reducing balance		

8. DEBTORS AND PREPAYMENTS

	2022 £	2021 £
Recoverable within one year		
Trade debtors	-	-
Prepayments and accrued income	910	869
Other debtors	-	-
	<u>910</u>	<u>869</u>

9. CASH AT BANK AND IN HAND

	2022 £	2021 £
Short term cash investments	-	-
Short term cash deposits	-	-
Cash at bank and in hand	987	11,708
Other	-	-
Total	<u>987</u>	<u>11,708</u>

10. CREDITORS AND ACCRUALS

	2022 £	2021 £
Falling due within one year		
Trade creditors	964	-
Accruals and deferred income	936	635
Taxation and social security	249	251
Other creditors	1,084	1,082
Total	<u>3,233</u>	<u>1,968</u>