

**Company Number:** 06276775  
**Charity Number:** 1122783

**SHRI DURGA BHAWAN TEMPLE INTERNATIONAL  
LIMITED**

**ANNUAL UNAUDITED ACCOUNTS FOR THE YEAR ENDED  
31 JANUARY 2023**

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

**Contents of the Financial Statements**  
**for the Year Ended 31 January 2023**

	<b>Page</b>
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 to 7

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

**Trustees' Annual Report**  
**for the Year Ended 31 January 2023**

**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  
Creative Industries Centre  
Wolverhampton Science Park  
Mammoth Drive  
Wolverhampton  
West Midlands  
WV10 9TG

**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 (Oct 29, 2023 14:30 GMT)

Kuldip Singh

Date: 27 October 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 2023**

I report to the Charity trustees on my examination of the accounts for the year ended 31 January 2023 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*

ABS Henn (Oct 29, 2023 15:25 GMT)

ABS Henn  
Chartered Certified Accountants  
Creative Industries Centre  
Wolverhampton Science Park  
Mammoth Drive  
Wolverhampton  
West Midlands  
WV10 9TG

Date: 27 October 2023

**Statement of Financial Activities (including summary income and expenditure account)  
for the Year Ended 31 January 2023**

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 2)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	28,122	-	-	28,122	22,015
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	4,800
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	10,044
<b>Total Income</b>	<b>28,122</b>	<b>-</b>	<b>-</b>	<b>28,122</b>	<b>36,859</b>
<b>Expenditure (Note 4)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Charitable activities	26,260	-	-	26,260	47,649
Separate material expense item	-	-	-	-	-
Other (Note 5)	900	-	-	900	1,265
<b>Total Expenditure</b>	<b>27,160</b>	<b>-</b>	<b>-</b>	<b>27,160</b>	<b>48,914</b>
<b>Net income/(expenditure)</b>	<b>962</b>	<b>-</b>	<b>-</b>	<b>962</b>	<b>- 12,055</b>
<b>Net movement in funds</b>	<b>962</b>	<b>-</b>	<b>-</b>	<b>962</b>	<b>- 12,055</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	- 711	-	-	- 711	11,344
<b>Total funds carried forward</b>	<b>251</b>	<b>-</b>	<b>-</b>	<b>251</b>	<b>- 711</b>

**Balance Sheet**  
**for the Year Ended 31 January 2023**

		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>FIXED ASSETS</b>						
Tangible assets	(Note 7)	530	-	-	530	625
<b>Total Fixed Assets</b>		530	-	-	530	625
<b>CURRENT ASSETS</b>						
Debtors	(Note 8)	1,113	-	-	1,113	910
Cash at bank and in hand	(Note 9)	444	-	-	444	987
<b>Total Current Assets</b>		1,557	-	-	1,557	1,897
<b>CREDITORS: amounts falling due within one year</b>	(Note 10)	1,836	-	-	1,836	3,233
<b>Net Current Assets/(Liabilities)</b>		(279)	-	-	(279)	(1,336)
<b>Total Assets less Current Liabilities</b>		251	-	-	251	(711)
<b>Total Net Assets or (Liabilities)</b>		251	-	-	251	(711)
<b>FUNDS OF THE CHARITY</b>						
Unrestricted funds		251	-	-	251	(711)
<b>Total Funds</b>		251	-	-	251	(711)

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,

  
Kuldeep Singh (Oct 29, 2023 14:30 GMT)  
Kuldeep Singh  
Date: 27 October 2023

**Notes to the Accounts**  
**for the Year Ended 31 January 2023**

**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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations and gifts (Unrestricted funds)	12,966	6,859
Donated goods, facilities and services (Unrestricted funds)	15,156	15,156
	<u>28,122</u>	<u>22,015</u>
Rental income received (Unrestricted funds)	-	4,800
	<u>-</u>	<u>4,800</u>
Coronavirus job retention scheme grants (Unrestricted funds)	-	10,044
	<u>-</u>	<u>10,044</u>
	<u>28,122</u>	<u>36,859</u>

**Notes to the Accounts (Continued)**  
**for the Year Ended 31 January 2023**

**3. DONATED GOODS, FACILITIES, AND SERVICES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Rent, rates and water rates (Unrestricted funds)	19,208	16,563
Employee costs (Unrestricted funds)	-	20,799
Insurance (Unrestricted funds)	1,281	1,173
Light, heat and power (Unrestricted funds)	5,073	8,403
Telephone (Unrestricted funds)	156	156
Sundry expenses (Unrestricted funds)	447	445
Depreciation of fixtures and fittings (Unrestricted funds)	95	110
Total expenditure on charitable activities	<u>26,260</u>	<u>47,649</u>

**5. DETAILS OF CERTAIN TYPES OF EXPENDITURE**

<b>Fees for examination of the accounts</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	900	1,265
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
	<u>900</u>	<u>1,265</u>

**6. DETAILS OF PAID EMPLOYEES**

<b>Staff Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	-	20,800
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
	<u>-</u>	<u>20,800</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 1 (2022: 2).



Notes to the Accounts (Continued)  
for the Year Ended 31 January 2023

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Total £
<b>Cost or Valuation</b>		
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>
<b>Depreciation and Impairments</b>		
At the beginning of the year	1,325	1,325
Depreciation charge	95	95
Eliminated on disposals	-	-
At the end of the year	<u>1,420</u>	<u>1,420</u>
Net book value at the end of the year	<u>530</u>	<u>530</u>
<b>Depreciation rates and methods:</b>		
Fixtures and fittings - 15% Reducing balance		

8. DEBTORS AND PREPAYMENTS

Recoverable within one year	2023 £	2022 £
Trade debtors	-	-
Prepayments and accrued income	1,113	910
Other debtors	-	-
	<u>1,113</u>	<u>910</u>

9. CASH AT BANK AND IN HAND

	2023 £	2022 £
Short term cash investments	-	-
Short term cash deposits	-	-
Cash at bank and in hand	444	987
Other	-	-
Total	<u>444</u>	<u>987</u>

10. CREDITORS AND ACCRUALS

Falling due within one year	2023 £	2022 £
Trade creditors	936	964
Accruals and deferred income	900	936
Taxation and social security	-	249
Other creditors	-	1,084
Total	<u>1,836</u>	<u>3,233</u>