

NAVRATRI FESTVAL ASSOCIATION MANCHESTER
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Charity No: 1125565

NAVRATRI FESTIVAL ASSOCIATION MANCHESTER

CHARITY INFORMATION

Trustees	Mr Hemant Patel Mr Premji Arjan Mr Mahesh Hathi Mr Sunil Chauhan
Charity Number	11225565
Administration Office	33 Arundel Road Cheadle Hulme Manchester SK8 6NX
Independent Examiner	Y D Associates Chartered Tax Advisers 6 Cocksfoot Drive Ashton Under Lyne OL5 9JA
Bankers	State Bank of India Carlton House 18 Albert Square Manchester M2 5PE

NAVRATRI FESTVAL ASSOCIATION MANCHESTER

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NAVRATRI FESTVAL ASSOCIATION MANCHESTER

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report and accounts for the year ended 31st December 2024

Trustees

Mr Hemant Patel, Mr Premji Arjan and Mr Mahesh Hathi and Mr Sunil Chauhan have served throughout the year.

Appointment of trustees is governed by the Trust Deed of the charity. The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Investment Powers

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. However, all the surplus funds are currently held in low risk Bank deposit accounts.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its objects continue to be that of providing social, cultural and religious activities for the duration of 10 to 15 days during the months of September and/or October annually.

Financial review

The trustees have faced challenges set by the rising cost of living but have continued to ensure continuity of observing the very popular festival of Navratri for the Indian Community.

Consequently the Trustees have to report a marked increase in surplus in the year in respect of the unrestricted funds of £12,787 as against a small surplus of £256 in the previous year.

Statement of trustees' responsibilities

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable accounting standard and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

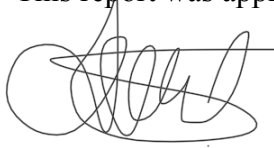
NAVRATRI FESTVAL ASSOCIATION MANCHESTER

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and irregularities.

Approval

This report was approved by the trustees on 14/07/2025 and signed on their behalf.

A handwritten signature in black ink, appearing to read 'Hemant Patel', written over a horizontal line.

MR HEMANT PATEL

NAVRATRI FESTVAL ASSOCIATION MANCHESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAVRATRI FESTIVAL ASSOCIATION MANCHESTER FOR THE YEAR ENDED 31ST DECEMBER 2024.

We have examined the financial statements set out on pages 7 to 9, which have been prepared under the historical cost convention and accounting policies set out on page 9.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of accounts; they consider that the audit requirement under section 144(2) of the Charities act 2011 does not apply and that an independent examination is needed.

It is our responsibility to examine the accounts, without performing an audit and to report to the trustees.

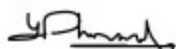
Basis of Examiners' Statement

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purposes of this report. The procedures undertaken do not constitute an audit.

Examiners' Statement

Based on our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Yogendra Dhorajiwala
Y D Associates
Chartered Tax Advisers
6 Cocksfoot Drive
Ashton Under Lyne
OL5 9JA

14/07/2025

NAVRATRI FESTVAL ASSOCIATION MANCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<u>UNRESTRICTED FUNDS</u>		
Receipts		
Entrance ticket sales	55,850	44,540
Dandya stick sales	906	906
Arti receipts	7,400	6,788
Stalls and canteen receipts	7,851	6,175
Advertising income	3,150	1,250
Donations and sponsorship	<u>2,100</u>	<u>3,711</u>
	77,257	63,370
Bank Interest	<u>706</u>	<u>75</u>
	77,963	63,445
 Payments		
Hall hire	16,000	13,750
Sound and lights	4,500	4,300
Security	5,544	3,680
Performing artistes fee	20,065	19,019
Hotel and visa costs for artistes	6,496	4,968
Air fares for artistes	5,931	7,013
Hall decorations	1,083	5,731
Printing and advertising	518	87
Dandya sticks and sundries	604	604
Repairs & renewals	410	594
Travel & van hire	674	906
Insurance	675	461
Legal & professional	1,309	0
Sundries	880	708
Donation	0	1,001
Bank charges	83	58
Depreciation	<u>405</u>	<u>309</u>
	65,176	63,189
Net movement in funds for the year	<u>12,787</u>	<u>,256</u>

NAVRATRI FESTVAL ASSOCIATION MANCHESTER
FINANCIAL STATEMENT
BALANCE SHEET AS AT 31ST DECEMBER 2024

		<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS			
Fixtures & fittings	[2]	1,212	927
CURRENT ASSETS			
Sundry debtors	0	1,101	
Co-Operative bank	35,773	0	
State Bank of India - Current Account	3,305	25,753	
State Bank of India - Deposit Account	<u>21,807</u>	<u>25,001</u>	
	<u>60,885</u>	<u>51,855</u>	
CURRENT LIABILITIES			
Creditors	<u>1,069</u>	<u>4,541</u>	
	<u>1,069</u>	<u>4,541</u>	
		<u>59,816</u>	<u>47,314</u>
		<u>61,028</u>	<u>48,241</u>
CAPITAL AND RESERVES			
Unrestricted Funds			<u>£</u>
Accumulated reserves b/fwd	48,241		47,985
Surplus for the year	<u>12,787</u>		<u>,256</u>
	<u>61,028</u>		<u>48,241</u>

Approved by trustees:


HEMANT PATEL

14/07/2025

NAVRATRI FESTVAL ASSOCIATION MANCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Accounting policies

a) 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 2016)', 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.

b) Voluntary income and donations received in cash are accounted for as received by the charity. No permanent endowments have been received during the period.

c) Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and staging of special fundraising events.

d)) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

2. Fixed Assets

Cost	£
Fixtures & fittings Cost at 01/01/2024	9,088
Addition during the year	<u>690</u>
	<u>9,778</u>
Depreciation	
Accumulated Depreciation to 01/01/2024	8,161
Depreciation during the year	<u>405</u>
	<u>8,566</u>
 NBV at 31/12/2024	 <u>1,212</u>
NBV at 31/12/2023	<u>927</u>