

SHREE RAM MANDIR / SHREE JALARAM BHAJAN MANDAL

England & Wales · Charity number 1126252

Details

Status Registered

Legal form Other

Registered 2008-10-10

Register [View on the Charity Commission register](#)

Contact

Address 58 Kenyon Street
Ashton-Under-Lyne
OL6 7DU

Phone 01613434639

Email shree_ram_mandir@hotmail.co.uk

Website www.shreerammandirashton.co.uk

Activities

Objects: 1) TO ADVANCE THE HUNDU RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH HOLDING OF PRAYER MEETINGS, LECTURES (PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS) PRODUCING AND/OR DISTRIBUTING LITERATURE ON HINDUISM TO ENLIGHTEN OTHERS ABOUT THE HINDU FALTTY RELIGION.2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF HINDUISM.3) TO ESTABLISH A COMMUNITY AND CULTURAL CENTRE FOR THE ACTIVITIES PROMOTED BY THE CHARITY, IN FURTHERANCE OF ITS OBJECT (1) AND (2).

Activities: Opens every day for religious activities. Also all festivals are celebrated at the centre.Opens once a month for Bhojan Bhandaro and every Thursday for group activities.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNEFINED. IN PRACTICE LOCAL AND OVERSEAS
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£181,170	£25,565	-	-
2023-12-31	£149,528	£24,918	-	-
2022-12-31	£209,214	£14,655	-	-
2021-12-31	£188,789	£19,897	-	-
2020-12-31	£83,595	£10,058	-	-

Trustees

Name	Role	Appointed
CHANDRAKANT MISTRY	Chair	2017-01-01
Bharatkumar Lad		2020-07-01
Bharatkumar Vallabhbhai Mistry		2023-09-05
Damyanti Mistry		2020-07-01
ISHWER JAGA GOPAL		
Jasuben Mistry		2020-07-01
KISHOR KUMAR LAD		2023-05-16
Shardaben Patel		2020-07-01
Sumitra Nathoo		2023-09-05

SHREE RAM MANDIR / SHREE JALARAM BHAJAN MANDAL

England & Wales - Charity number 1126252

Accounts

REGISTERED CHARITY NUMBER: 1126252

Content of the Financial Statements
For the Year Ended 31 December 2024

Page

1-2

Trustees Report

3

Independent Examiner's Report

Trustees' Report and

Statement of Financial Activities

Unaudited Financial Statement for Year Ended 31 December 2024

2

Balance Sheet

For

6-13

Notes to the Financial Statements

Shree Ram Mandir/Shree Jalaram

Bhajan Mandal

Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Content of the Financial Statements
For the Year Ended 31 December 2024

	Page
Trustees Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6- 13
Detailed Statement of Financial Activities	14-15

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Trustees Report
For the Year Ended 31 December 2024

Trustees Report

For the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of this charity are:

- (A) The advancement of the education of the Hindu Dharma (religion) for the benefit of the public.
- (B) To promote religious, social and cultural activities for the members.

ACHIEVEMENT AND PERFORMANCE

The charity continues to provide religious, social cultural activities for the members. This included classes such as Yoga and Tai Chi Classes.

The building at the new premises continues and with the support of the members and local community the build has started and is progressing well.

FINANCIAL REVIEW

Principal funding sources

Funding is raised during events and regular weekly cultural activities.

The building project, the charity has obtained loans from members to support the build.

FUTURE PLANS

- 1. Continue with the build at Wilshaw Lane, Ashton under Lyne.
- 2. Review internal systems to continue to improve development of the temple.
- 3. Continue to raise funds to complete the new building through additional events.
- 4. Continue to receive help from volunteers to help the trustee's

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Related parties

There are no related parties.

Trustee - Trustee


Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Trustees Report
For the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1126252

Principal address
58 Kenyon Street
Ashton Under Lyne
OL6 7DU

Trustees


Chandrakant Mistry (Chair)
Ishwer J Gopal
Damyanti Mistry
Bharatkumar Vallabhbbhai Lad
Shardaben Patel
Jasuben Mistry
Sumitra Nathoo
Kishor Kumar Lad
Bharatkumar Lad

Independent examiner

Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Approved by order of the board of trustees on 30 October 2025. And signed on its behalf by:

C Mistry – Trustee



**Independent Examiner's Report to the Trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal
For the Year Ended 31 December 2024**

Independent examiner's report to the trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out pages 4 to 13

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

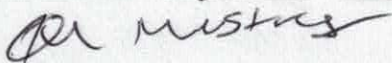
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 charity 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.



Emerald Path Ltd			
Chartered Certified Accountants			
32 Frances Avenue			
Gatley			
Cheadle	1,877,388	1,626,382	250,906
Cheshire			
SK8 4BJ			
	<u>1,877,388</u>	<u>1,626,382</u>	<u>406,211</u>

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Statement of Financial Activities

For the Year Ended 31 December 2024

		31.12.24	31.12.23
		Total	Total
		funds	funds
		£	£
	Notes	£	£
		Unrestricted Funds	Restricted Funds
INCOME AND ENDOWMENT FROM			
Donations and Legacies		177,227	177,227
Charitable activities			
Temple activities		0	0
Other trading activities	2	3,943	0
Investment income	3	0	0
Total		181,170	0
EXPENDITURE ON			
Raising funds		1,757	1,757
Charitable activities			
Temple activities		23,808	23,808
Other		0	0
Total		25,565	0
NET INCOME		155,605	0
Transfer between funds	9	-	-
Net Movement in funds		155,605	0
RECONCILIATION OF FUNDS			
Total funds brought forward		250,906	1,626,382
TOTAL FUNDS CARRIED FORWARD		406,511	1,626,382
		2,032,893	1,877,287

The notes form part of the financial statements

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Balance Sheet
For the Year Ended 31 December 2024

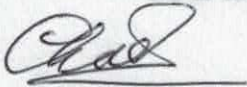
Shree Ram Mandir/Shree Jalaram Bhajan Mandal
 Notes to the Financial Statements
 For the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	6	146,429	1,729,850	1,876,279	1,632,556
CURRENT ASSETS					
Trade Debtors		-	-	-	-
Prepayment and accrued income		4,111		4,111	3,323
Cash at bank and in hand		52,569	298,021	350,590	442,315
		56,680	298,021	354,701	445,638
CREDITORS					
Amounts falling due within one year	7	15,667	3,131	18,798	21,618
NET CURRENT ASSETS		41,013	294,890	335,904	424,020
TOTAL ASSETS LESS CURRENT LIABILITIES		187,442	2,024,740	2,212,182	2,056,576
CREDITORS					
Amounts falling due after more than one year	8		179,289	179,289	179,289
NET ASSETS FUNDS	9	187,442	1,845,451	2,032,893	1,877,287
Unrestricted funds				406,511	250,906
Restricted funds				1,626,382	1,626,382
TOTAL FUNDS				2,032,893	1,877,287

The Financial Statements were approved by the Board of Trustees on 31 October 2024 and were signed on its behalf by:

C Mistry



The notes form part of the financial statements

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

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 2015)', 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.

Fixtures and fittings -	10% on cost
Plant & Machinery -	20% Straight Line
Office Equipment -	20% Straight Line

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.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

			COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	
			£	£
2	OTHER TRADING ACTIVITIES			
		Unrestricted Funds		
		Restricted Funds		
		Total Funds		
	Yoga Classes		615	0
3	INVESTMENT INCOME			
			31.12.24	31.12.23
			£	£
	Membership			65
	CAF			255
	Hall Hire			1,315
	Events		3,328	1,415
	Grants		-	2,500
			3,328	5,550
4	TRUSTEES REMUNERATION AND BENEFITS			
	There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.			
	Trustees Expenses			
	There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.			

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies	177,227	0	177,227
Charitable Activities			
Temple activities	0	0	0
Other trading activities	3,943	0	3,943
Investment Income	0	0	0
Total	181,170	0	181,170
EXPENDITURE ON			
Raising Funds	1,757		1,757
Charitable activities			
Temple activities	23,808		23,808
Other	0		0
Total	25,565	0	25,565
NET INCOME	155,605	0	155,605
RECONCILIATION OF FUNDS			
Total funds Brought forward	400,906	1,476,380	1,877,286
TOTAL FUNDS CARRIED FORWARD	556,511	1,476,380	2,032,891

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

6	TANGIBLE FIXED ASSETS	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				Totals
		Freehold Property	Fixtures and Fittings	Office Equipment	Plant & Machinery	
		£	£	£	£	£
	COST					
	At 1 January 2024	1,610,925	8,365	353	21,015	1,640,658
	Additions	243,925				243,925
	Disposals					
	At 31 December 2024	<u>1,854,850</u>	<u>8,365</u>	<u>353</u>	<u>21,015</u>	<u>1,884,583</u>
	DEPRECIATION					
	At 1 January 2024		8,014	88		8,102
	Charge for year		115	88		203
	Eliminated on disposal					
	At 31 December 2024		<u>8,129</u>	<u>176</u>		<u>8,305</u>
	NET BOOK VALUE					
	At 31 December 2024	<u>1,854,850</u>	<u>237</u>	<u>177</u>	<u>21,015</u>	<u>1,876,278</u>
	At 31 December 2023	<u>1,610,925</u>	<u>351</u>	<u>265</u>	<u>21,015</u>	<u>1,632,555</u>

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

7	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
		£	£
	Other Creditors	17,298	11,971
	Accrued expenses	1,500	1,500
		18,798	13,471

8	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.24	31.12.23
		£	£
	Loans from members	179,289	129,290

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
 Notes to the Financial Statements
 for the Year Ended 31 December 2024

9 MOVEMENT IN FUNDS

	At 1.1.23	Net Movement in Funds	Transfer between funds	At 31.12.23
	£	£	£	£
Unrestricted Funds				
General Funds	250,906	155,605		406,511
Restricted Funds				
Building Fund	1,612,410			1,612,410
Other restricted fund	13,972			13,972
	1,626,382	-	-	1,626,382
TOTAL FUNDS	1,877,288	155,605	-	2,032,893

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

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
Unrestricted Funds			
General Funds	181,170	25,565	155,605
Restricted Funds			
Building Fund	0	0	0
TOTAL FUNDS	181,170	25,565	155,605

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2024

Comparatives for movement in funds

	At 1.1.23 £	Net Movement in Funds £	Transfer between funds £	At 31.12.23 £
Unrestricted Funds				
General Funds	127,979	122,927		250,906
Restricted Funds				
Building Fund	1,610,727	1,683		1,612,410
Other restricted fund	13,972			13,971
	1,624,699	1,683	-	1,626,381
TOTAL FUNDS	1,752,678	124,610	-	1,877,287

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	147,844	24,918	122,926
Restricted Funds			
Building Fund	1,683	-	1,683
TOTAL FUNDS	149,527	24,918	124,609

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

	2024	2023	
Total incoming resources	181,170	140,258	
Gift aid			
Charitable activities			
Grant		2,482	
Events	8,328	1,412	
Hire		1,312	
Car		222	
Income			
Investment			
Yoga classes	612		
Other Trading activities			
Membership fees		22	
Other donations	103,961	126,384	
Bhajan Sarvang		1,083	
Donations and Aarti Boxes	13,286	12,910	
Donations and Aarti Boxes			

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and Aarti Boxes		
Donations and Aarti Boxes	13,266	15,910
Bhajan Satsang	-	1,683
Other donations	163,961	126,384
Membership fees	-	65
	<u>177,227</u>	<u>144,043</u>
Other Trading activities		
Yoga classes	615	-
Investment Income		
CAF	-	255
Hall hire	-	1,315
Events	3,328	1,415
Grant	-	2,500
	<u>3,328</u>	<u>5,485</u>
Charitable activities		
Gift aid		
Total incoming resources	181,170	149,528

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2023

	31.12.24	31.12.23
	£	£
EXPENDITURE		
Raising donations and legacies		
Fund Raising events	1,757	2,145
Food for temple	-	1,146
Coach hire	-	-
	<hr/> 1,757	<hr/> 3,291
Charitable activities		
Water rates	60	179
Insurance	7,362	5,786
Light and Heat	10,947	6,758
Telephone	613	1,256
Post, Stationary & Advertising	2,021	3,575
IT	12	116
Donations	101	101
Sundries		
Bank Charges	811	457
Depreciation of Tangible fixed assets	203	216
	<hr/> 22,129	<hr/> 18,444
Other		
Repairs & Renewals	179	1,683
Loss on sale of tangible fixed assets		
	<hr/> 179	<hr/> 1,683
Support costs		
Governance Cost		
Accountancy Fee	1,500	1,500
	<hr/> 1,500	<hr/> 1,500
Total Resources expended	25,565	24,918
Net Income	155,605	124,609

SHREE RAM MANDIR / SHREE JALARAM BHAJAN MANDAL

England & Wales - Charity number 1126252

Accounts

REGISTERED CHARITY NUMBER: 1126252

**Trustees' Report and
Unaudited Financial Statement for Year Ended 31 December 2023
For**

**Shree Ram Mandir/Shree Jalaram
Bhajan Mandal**

**Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ**

Shree Ram Mandir/Shree Jalaram Bhaian Mandal

Content of the Financial Statements
For the Year Ended 31 December 2023

	Page
Trustees Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6- 13
Detailed Statement of Financial Activities	14-15

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Trustees Report

For the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of this charity are:

- (A) The advancement of the education of the Hindu Dharma (religion) for the benefit of the public.
- (B) To promote religious, social and cultural activities for the members.

ACHIEVEMENT AND PERFORMANCE

The charity continues to provide religious, social cultural activities for the members. This included classes such as Yoga and Tai Chi Classes.

The building at the new premises continues and with the support of the members and local community the build has started and is progressing well.

FINANCIAL REVIEW

Principal funding sources

Funding is raised during events and regular weekly cultural activities.

The building project, the charity has obtained loans from members to support the build.

FUTURE PLANS

1. Continue with the build at Wilshaw Lane, Ashton under Lyne.
2. Review internal systems to continue to improve development of the temple.
3. Continue to raise funds to complete the new building through additional events.
4. Continue to receive help from volunteers to help the trustee's

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Related parties

There are no related parties.

Shree Ram Mandir/Shree Jalaram Bhaian Mandal

Trustees Report

For the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1126252

Principal address

58 Kenyon Street
Ashton Under Lyne
OL6 7DU

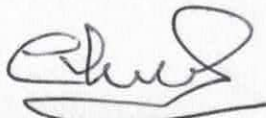
Trustees

Chandrakant Mistry (Chair)
Ishwer J Gopal
Damyanti Mistry
Bharatkumar Vallabhbai Lad
Shardaben Patel
Jasuben Mistry
Sumitra Nathoo
Kishor Kumar Lad
Bharatkumar Lad

Independent examiner

Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Approved by order of the board of trustees on 31 October 2024. And signed on its behalf by:



C Mistry – Trustee

Independent Examiner's Report to the Trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal
For the Year Ended 31 December 2023

Independent examiner's report to the trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal
I report to the charity trustees on my examination of the accounts of the charity for the year ended
31st December 2023 which are set out pages 4 to 13

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with
the requirements of the Charities Act 2011 ('the Act').

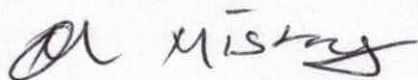
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act
and in carrying out my examination I have followed all the applicable Directions given by the Charity
Commission under section 145(5)(b) of the Act.

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 charity 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.



Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Statement of Financial Activities
For the Year Ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENT FROM					
Donations and Legacies		142,295	1,683	143,978	208,345
Charitable activities					
Temple activities				0	0
Other trading activities	2	5,550	0	5,550	869
Investment income	3	0		0	0
Total		147,845	1,683	149,528	209,214
EXPENDITURE ON					
Raising funds		3,291		3,291	0
Charitable activities					
Temple activities		21,627		21,627	14,655
Other		0		0	0
Total		24,918	0	24,918	14,655
NET INCOME		122,927	1,683	124,609	194,559
Transfer between funds	9			-	-
Net Movement in funds		122,927	1,683	124,609	194,559
RECONCILIATION OF FUNDS					
Total funds brought forward		127,979	1,624,699	1,752,678	1,558,119
TOTAL FUNDS CARRIED FORWARD		250,906	1,626,382	1,877,287	1,752,678

The notes form part of the financial statements
Page 4

Shree Ram Mandir/Shree Jalaram Bhaian Mandal
Balance Sheet
For the Year Ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	6	146,631	1,485,925	1,632,556	1,487,077
CURRENT ASSETS					
Trade Debtors		-	-	-	-
Prepayment and accrued income		3,323		3,323	1,234
Cash at bank and in hand		54,411	387,904	442,315	407,127
		57,734	387,904	445,638	408,361
CREDITORS					
Amounts falling due within one year	7	18,487	3,131	21,618	13,471
NET CURRENT ASSETS		<u>39,247</u>	<u>384,773</u>	<u>424,020</u>	<u>394,890</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		185,878	1,870,698	2,056,576	1,881,967
CREDITORS					
Amounts falling due after more than one year	8		179,289	179,289	129,290
NET ASSETS FUNDS	9	<u>185,878</u>	<u>1,691,409</u>	<u>1,877,287</u>	<u>1,752,677</u>
Unrestricted funds				250,906	127,979
Restricted funds				<u>1,626,382</u>	<u>1,624,699</u>
TOTAL FUNDS				<u>1,877,287</u>	<u>1,752,678</u>

The Financial Statements were approved by the Board of Trustees on 31 October 2024 and were signed on its behalf by:


C Mistry

The notes form part of the financial statements

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 2015)', 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.

Fixtures and fittings -	10% on cost
Plant & Machinery -	20% Straight Line
Office Equipment -	20% Straight Line

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.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2023

	31.12.23	31.12.22
2 OTHER TRADING ACTIVITIES	£	£
Yoga Classes	<u>-</u>	<u>70</u>
3 INVESTMENT INCOME	31.12.23	31.12.22
	£	£
Membership	65	
CAF	255	
Hall Hire	1,315	0
Events	1,415	0
Grants	<u>2,500</u>	<u>0</u>
	<u>5,550</u>	<u>0</u>
4 TRUSTEES REMUNERATION AND BENEFITS		

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees Expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2023

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies	142,295	1,683	143,978
Charitable Activities			
Temple activities	0	0	0
Other trading activities	5,550	0	5,550
Investment Income	0	0	0
Total	<u>147,845</u>	<u>1,683</u>	<u>149,528</u>
EXPENDITURE ON			
Raising Funds	3,291		3,291
Charitable activities			
Temple activities	21,627		21,627
Other	0		0
Total	<u>24,918</u>	<u>0</u>	<u>24,918</u>
NET INCOME	122,927	1,683	124,609
RECONCILIATION OF FUNDS			
Total funds Brought forward	277,979	1,474,697	1,752,676
TOTAL FUNDS CARRIED FORWARD	400,906	1,476,380	1,877,285

Shree Ram Mandir/Shree Jalaram Bhaian Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2023

6 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Office Equipme nt £	Plant & Machiner y £	Totals £
COST					
At 1 January 2023	1,486,597	8,365			1,494,962
Additions	124,328		353	21,015	145,695
Disposals					
At 31 December 2023	<u>1,610,925</u>	<u>8,365</u>	<u>353</u>	<u>21,015</u>	<u>1,640,658</u>
DEPRECIATION					
At 1 January 2023		7,887			7,887
Charge for year		128	88		216
Eliminated on disposal					
At 31 December 2023	<u>-</u>	<u>8,014</u>	<u>88</u>	<u>-</u>	<u>8,102</u>
NET BOOK VALUE					
At 31 December 2023	<u>1,610,925</u>	<u>351</u>	<u>265</u>	<u>21,015</u>	<u>1,632,555</u>
At 31 December 2022	<u>1,486,597</u>	<u>479</u>			<u>1,487,076</u>

Shree Ram Mandir/Shree Jalaram Bhaian Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2023

7	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.23	31.12.22
		£	£
	Other Creditors	20,118	11,971
	Accrued expenses	<u>1,500</u>	<u>1,500</u>
		21,618	13,471
8	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.23	31.12.22
		£	£
	Loans from members	179,289	129,290

Shree Ram Mandir/Shree Jalaram Bhaian Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2023

9 MOVEMENT IN FUNDS

	At 1.1.22 £	Net Movement in Funds £	Transfer between funds £	At 31.12.22 £
Unrestricted Funds				
General Funds	127,979	122,927		250,906
Restricted Funds				
Building Fund	1,610,727	1,683		1,612,410
Other restricted fund	13,972			13,972
	1,624,699	1,683	-	1,626,382
TOTAL FUNDS	1,752,678	124,609	-	1,877,287

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	147,845	24,918	122,927
Restricted Funds			
Building Fund	1,683	0	1,683
TOTAL FUNDS	149,528	24,918	124,609

Shree Ram Mandir/Shree Jalaram Bhaian Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2023

Comparatives for movement in funds

	At 1.1.22 £	Net Movement in Funds £	Transfer between funds £	At 31.12.22 £
Unrestricted Funds				
General Funds	84,901	193,078	150,000	127,979
Restricted Funds				
Building Fund	1,459,246	1,481	150,000	1,610,727
Other restricted fund	13,972			13,972
	1,473,218	1,481	-	1,624,699
TOTAL FUNDS	1,558,119	194,559	150,000	1,752,678

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	207,733	14,655	193,078
Restricted Funds			
Building Fund	1,481	-	1,481
TOTAL FUNDS	209,214	14,655	194,559

Shree Ram Mandir/Shree Jalaram Bhaijan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2023

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Shree Ram Mandir/Shree Jalaram Bhaian Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and Aarti Boxes		
Donations and Aarti Boxes	15,910	19,711
Bhajan Satsang	1,683	1,481
Other donations	126,384	154,750
Membership fees	65	192
	144,043	176,134
Other Trading activities		
Yoga classes		869
Investment Income		
CAF	255	
Hall hire	1,315	
Events	1,415	
Grant	2,500	
	5,485	0
Charitable activities		
Gift aid		32,211
Total incoming resources	149,528	209,214

Shree Ram Mandir/Shree Jalaram Bhaian Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
EXPENDITURE		
Raising donations and legacies		
Fund Raising events	2,145	-
Food for temple	1,146	690
Coach hire	-	-
	<u>3,291</u>	<u>690</u>
Charitable activities		
Water rates	179	186
Insurance	5,786	3,652
Light and Heat	6,758	5,873
Telephone	1,256	498
Post, Stationary & Advertising	3,575	1,665
IT	116	
Donations	101	-
Sundries		-
Bank Charges	457	
Depreciation of Tangible fixed assets	216	146
	<u>18,444</u>	<u>12,019</u>
Other		
Repairs & Renewals	1,683	446
Loss on sale of tangible fixed assets		-
	<u>1,683</u>	<u>446</u>
Support costs		
Governance Cost		
Accountancy Fee	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
Total Resources expended	24,918	14,655
Net Income	124,609	194,559

SHREE RAM MANDIR / SHREE JALARAM BHAJAN MANDAL

England & Wales - Charity number 1126252

Accounts

REGISTERED CHARITY NUMBER: 1126252

**Trustees' Report and
Unaudited Financial Statement for Year Ended 31 December 2022**

For

Shree Ram Mandir/Shree Jalaram

Bhajan Mandal

**Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ**

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Content of the Financial Statements
For the Year Ended 31 December 2022

	Page
Trustees Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6- 13
Detailed Statement of Financial Activities	14-15

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Trustees Report

For the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of this charity are:

- (A) The advancement of the education of the Hindu Dharma (religion) for the benefit of the public.
- (B) To promote religious, social and cultural activities for the members.

ACHIEVEMENT AND PERFORMANCE

The charity continues to provide religious, social cultural activities for the members. This included classes such as Yoga and Tai Chi Classes.

The building at the new premises continues and with the support of the members and local community the build has started and is progressing well.

FINANCIAL REVIEW

Principal funding sources

Funding is raised during events and regular weekly cultural activities.

The building project, the charity has obtained loans from members to support the build.

FUTURE PLANS

1. Continue with the build at Wilshaw Lane, Ashton under Lyne. Due to Covid the development has been minimized.
2. Review internal systems to continue to improve development of the temple.
3. Continue to raise funds to complete the new building through additional events.
4. Continue to receive help from volunteers to help the trustee's

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Related parties

There are no related parties.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Trustees Report

For the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1126252

Principal address

58 Kenyon Street
Ashton Under Lyne
OL6 7DU

Trustees

Chandrakant Mistry (Chair)

Ishwer J Gopal

Damyanti Mistry

Shantaben Mistry

Bharatkumar Lad

Shardaben Patel

Jasuben Mistry

Independent examiner

Emerald Path Ltd

Chartered Certified Accountants

32 Frances Avenue

Gatley

Cheadle

Cheshire

SK8 4BJ

Approved by order of the board of trustees on 14 August 2023. And signed on its behalf by:



C Mistry – Trustee

Independent Examiner's Report to the Trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal
For the Year Ended 31 December 2022

Independent examiner's report to the trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2022 which are set out pages 4 to 13

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

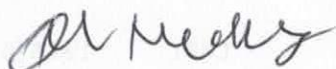
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 charity 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.



Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Statement of Financial Activities
For the Year Ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENT FROM					
Donations and Legacies		206,864	1,481	208,345	188,618
Charitable activities					
Temple activities				0	0
Other trading activities	2	869	0	869	171
Investment income	3	0		0	0
Total		207,733	1,481	209,214	188,789
EXPENDITURE ON					
Raising funds				0	5,662
Charitable activities					
Temple activities		14,655		14,655	14,235
Other		0		0	0
Total		14,655	0	14,655	19,897
NET INCOME		193,078	1,481	194,559	168,892
Transfer between funds	9	- 150,000	150,000	-	-
Net Movement in funds		43,078	151,481	194,559	168,892
RECONCILIATION OF FUNDS					
Total funds brought forward		84,901	1,473,218	1,558,119	1,389,227
TOTAL FUNDS CARRIED FORWARD		127,979	1,624,699	1,752,678	1,558,119

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Balance Sheet

For the Year Ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	6	125,480	1,361,597	1,487,077	1,360,587
CURRENT ASSETS					
Trade Debtors		-	-	-	-
Prepayment and accrued income		1,234		1,234	2,036
Cash at bank and in hand		51,867	355,260	407,127	341,969
		53,101	355,260	408,361	344,005
CREDITORS					
Amounts falling due within one year	7	10,340	3,131	13,471	5,182
NET CURRENT ASSETS					
		42,761	352,129	394,890	338,823
TOTAL ASSETS LESS CURRENT LIABILITIES					
		168,240	1,713,726	1,881,967	1,699,409
CREDITORS					
Amounts falling due after more than one year	8		129,290	129,290	141,290
NET ASSETS FUNDS					
	9	168,240	1,584,436	1,752,677	1,558,119
Unrestricted funds					
				127,979	84,901
Restricted funds					
				1,624,699	1,473,218
TOTAL FUNDS					
				1,752,678	1,558,119

The Financial Statements were approved by the Board of Trustees on 14 August 2023 and were signed on its behalf by:

C Mistry



The notes form part of the financial statements

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2022

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 2015)', 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.

Fixtures and fittings - 10% on cost

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.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2022

	31.12.22	31.12.21
2 OTHER TRADING ACTIVITIES	£	£
Yoga Classes	<u>70</u>	<u>70</u>
3 INVESTMENT INCOME	31.12.22	31.12.21
	£	£
Hall Hire	0	0
Deposit account interest	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

4 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees Expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2022

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies	206,864	1,480	188,618
Charitable Activities			
Temple activities	0	0	0
Other trading activities	869	0	869
Investment Income	0	0	0
Total	207,733	1,480	189,487
EXPENDITURE ON			
Raising Funds	0		0
Charitable activities			
Temple activities	14,655		14,655
Other	0		0
Total	14,655	0	14,655
NET INCOME	193,078	1,480	174,831
RECONCILIATION OF FUNDS			
Total funds Brought forward	84,901	1,473,217	1,558,119
TOTAL FUNDS CARRIED FORWARD	277,979	1,474,697	1,752,676

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2022

6 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
COST			
At 1 January 2022	1,359,962	8,365	1,368,327
Additions	126,635		126,635
Disposals			
At 31 December 2022	<u>1,486,597</u>	<u>8,365</u>	<u>1,494,962</u>
DEPRECIATION			
At 1 January 2022		7,741	7,741
Charge for year		146	146
Eliminated on disposal			
At 31 December 2022	<u>-</u>	<u>7,887</u>	<u>7,887</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,486,597</u>	<u>479</u>	<u>1,487,076</u>
At 31 December 2021	<u>1,359,962</u>	<u>625</u>	<u>1,360,587</u>

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2022

7	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.22	31.12.21
		£	£
	Other Creditors	11,971	3,682
	Accrued expenses	1,500	1,500
		13,471	5,182
8	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.22	31.12.21
		£	£
	Loans from members	129,290	141,290

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2022

9 MOVEMENT IN FUNDS

	At 1.1.22 £	Net Movement in Funds £	Transfer between funds £	At 31.12.22 £
Unrestricted Funds				
General Funds	84,901	193,078	150,000	127,979
Restricted Funds				
Building Fund	1,459,246	1,481	150,000	1,610,727
Other restricted fund	13,972			13,972
	1,473,218	1,481	-	1,624,699
TOTAL FUNDS	1,558,119	194,559	150,000	1,752,678

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

	Incoming resources £	Resources expended £	Movemen t in Funds £
Unrestricted Funds			
General Funds	207,733	14,655	193,078
Restricted Funds			
Building Fund	1,481	0	1,481
TOTAL FUNDS	209,214	14,655	194,559

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2022

Comparatives for movement in funds

	At 1.1.21 £	Net Movement in Funds £	Transfer between funds £	At 31.12.21 £
Unrestricted Funds				
General Funds	63,281	151,620	130,000	84,901
Restricted Funds				
Building Fund	1,311,974	17,271	130,000	1,459,245
Other restricted fund	13,972			13,972
	1,325,946	17,271	-	1,473,217
TOTAL FUNDS	1,389,227	168,891	130,000	1,558,118

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	171,517	19,897	151,620
Restricted Funds			
Building Fund	17,271	-	17,271
TOTAL FUNDS	188,788	19,897	168,891

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and Aarti Boxes		
Donations and Aarti Boxes	19,711	11,483
Bhajan Satsang	1,481	17,271
Other donations	154,750	159,964
Membership fees	192	-
	176,134	188,718
Other Trading activities		
Yoga classes	869	70
Investment Income		
Hall hire		
Deposit account interest	0	-
	0	-
Charitable activities		
Gift aid	32,211	-
Total incoming resources	209,214	188,789

This page does not form part of the statutory financial statement

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
EXPENDITURE		
Raising donations and legacies		
Fund Raising events	-	-
Food for temple	690	-
Coach hire	-	-
	<u>690</u>	<u>-</u>
Charitable activities		
Water rates	186	413
Insurance	3,652	7,533
Light and Heat	5,873	2,911
Telephone	498	452
Post, Stationary & Advertising	1,665	900
Donations	-	5,662
Sundries	-	-
Depreciation of Tangible fixed assets	146	322
	<u>12,019</u>	<u>18,192</u>
Other		
Repairs & Renewals	446	205
Loss on sale of tangible fixed assets	-	-
	<u>446</u>	<u>205</u>
Support costs		
Governance Cost		
Accountancy Fee	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
Total Resources expended	14,655	19,897
Net Income	194,559	168,892

SHREE RAM MANDIR / SHREE JALARAM BHAJAN MANDAL

England & Wales - Charity number 1126252

Accounts

REGISTERED CHARITY NUMBER: 1126252

**Trustees' Report and
Unaudited Financial Statement for Year Ended 31 December 2021**

For

**Shree Ram Mandir/Shree Jalaram
Bhajan Mandal**

Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Content of the Financial Statements
For the Year Ended 31 December 2021

	Page
Trustees Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6- 13
Detailed Statement of Financial Activities	14-15

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Trustees Report

For the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of this charity are:

- (A) The advancement of the education of the Hindu Dharma (religion) for the benefit of the public.
- (B) To promote religious, social and cultural activities for the members.

ACHIEVEMENT AND PERFORMANCE

The charity continues to provide religious, social cultural activities for the members. This included classes such as Yoga and Tai Chi Classes.

The building at the new premises continues and with the support of the members and local community the build has started and is progressing well.

FINANCIAL REVIEW

Principal funding sources

Funding is raised during events and regular weekly cultural activities.

The building project, the charity has obtained loans from members to support the build.

FUTURE PLANS

1. Continue with the build at Wilshaw Lane, Ashton under Lyne. Due to Covid the development has been minimized.
2. Review internal systems to continue to improve development of the temple.
3. Continue to raise funds to complete the new building through additional events.
4. Continue to receive help from volunteers to help the trustee's
5. Due to covid the plans for the charity has been reduced and hope to develop in 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Related parties

There are no related parties.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Trustees Report
For the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1126252

Principal address

58 Kenyon Street
Ashton Under Lyne
OL6 7DU

Trustees

Chandrakant Mistry (Chair)
Ishwer J Gopal
Damyanti Mistry
Shantaben Mistry
Bharatkumar Lad
Shardaben Patel
Jasuben Mistry

Independent examiner

Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Approved by order of the board of trustees on 28 October 2022. And signed on its behalf by:

C Mistry – Trustee



Independent Examiner's Report to the Trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal
For the Year Ended 31 December 2021

Independent examiner's report to the trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal
I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2021 which are set out pages 4 to 13

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

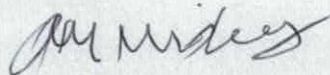
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 charity 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.



Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Statement of Financial Activities
For the Year Ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENT FROM					
Donations and Legacies		171,346	17,271	188,618	83,195
Charitable activities					
Temple activities				0	0
Other trading activities	2	171	0	171	400
Investment income	3	0		0	0
Total		<u>171,517</u>	<u>17,271</u>	<u>188,789</u>	<u>83,595</u>
EXPENDITURE ON					
Raising funds		5,662		5,662	0
Charitable activities					
Temple activities		14,235		14,235	9,998
Other		0		0	60
Total		<u>19,897</u>	<u>0</u>	<u>19,897</u>	<u>10,058</u>
NET INCOME		151,620	17,271	168,892	73,537
Transfer between funds	9	- 130,000	130,000	-	-
Net Movement in funds		<u>21,620</u>	<u>147,271</u>	<u>168,892</u>	<u>73,537</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		63,281	1,325,946	1,389,227	1,315,689
TOTAL FUNDS CARRIED FORWARD		<u>84,901</u>	<u>1,473,217</u>	<u>1,558,119</u>	<u>1,389,226</u>

The notes form part of the financial statements
Page 4

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Balance Sheet
For the Year Ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	6	125,625	1,234,962	1,360,587	1,322,563
CURRENT ASSETS					
Trade Debtors		-	-	-	-
Prepayment and accrued income		2,036		2,036	2,714
Cash at bank and in hand		29,138	312,831	341,969	235,779
		31,173	312,831	344,003	238,493
CREDITORS					
Amounts falling due within one year	7	2,051	3,131	5,182	4,540
NET CURRENT ASSETS		29,123	309,700	338,822	233,953
TOTAL ASSETS LESS CURRENT LIABILITIES		154,748	1,544,662	1,699,409	1,556,516
CREDITORS					
Amounts falling due after more than one year	8		141,290	141,290	167,290
NET ASSETS		154,748	1,403,372	1,558,119	1,389,226
FUNDS					
Unrestricted funds	9			84,901	63,281
Restricted funds				1,473,217	1,325,946
TOTAL FUNDS				1,558,119	1,389,227

The Financial Statements were approved by the Board of Trustees on 28 October 2022 and were signed on its behalf by:

C Mistry

The notes form part of the financial statements
Page 5

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 2015)', 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.

Fixtures and fittings - 10% on cost

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.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2021

2	OTHER TRADING ACTIVITIES	31.12.21	31.12.20
		£	£
	Yoga Classes	<u>70</u>	<u>125</u>
3	INVESTMENT INCOME	31.12.20	31.12.19
		£	£
	Hall Hire	0	0
	Deposit account interest	<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
4	TRUSTEES REMUNERATION AND BENEFITS		

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees Expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2021

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies	171,346	17,271	188,618
Charitable Activities			
Temple activities	171	0	171
Other trading activities	0	0	0
Investment Income	0	0	0
Total	<u>171,517</u>	<u>17,271</u>	<u>188,789</u>
EXPENDITURE ON			
Raising Funds	5,662		5,662
Charitable activities			
Temple activities	14,235		14,235
Other	0		0
Total	<u>19,897</u>	<u>0</u>	<u>19,897</u>
NET INCOME	151,620	17,271	168,892
RECONCILIATION OF FUNDS			
Total funds Brought forward	63,281	1,325,946	1,389,227
TOTAL FUNDS CARRIED FORWARD	214,901	1,343,217	1,558,119

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2021

6 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
COST			
At 1 January 2021	1,321,617	8,365	1,329,982
Additions	38,345		38,345
Disposals			
At 31 December 2021	<u>1,359,962</u>	<u>8,365</u>	<u>1,368,327</u>
DEPRECIATION			
At 1 January 2021		7,419	7,419
Charge for year		322	322
Eliminated on disposal			
At 31 December 2021	<u>-</u>	<u>7,741</u>	<u>7,741</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,359,962</u>	<u>625</u>	<u>1,360,587</u>
At 31 December 2020	<u>1,321,617</u>	<u>947</u>	<u>1,322,563</u>

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2021

7	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.21	31.12.20
		£	£
	Other Creditors	3,682	3,040
	Accrued expenses	<u>1,500</u>	<u>1,500</u>
		5,182	4,540
8	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.21	31.12.20
		£	£
	Loans from members	141,290	167,290

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2021

9 MOVEMENT IN FUNDS

	At 1.1.21 £	Net Movement in Funds £	Transfer between funds £	At 31.12.21 £
Unrestricted Funds				
General Funds	63,281	151,620	- 130,000	84,901
Restricted Funds				
Building Fund	1,311,974	17,271	130,000	1,459,245
Other restricted fund	13,972			13,972
	1,325,946	17,271	-	1,473,217
TOTAL FUNDS	1,389,227	168,892	- 130,000	1,558,119

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	171,517	19,897	151,620
Restricted Funds			
Building Fund	17,271	0	17,271
TOTAL FUNDS	188,789	19,897	168,892

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2021

Comparatives for movement in funds

	At 1.1.20 £	Net Movement in Funds £	Transfer between funds £	At 31.12.20 £
Unrestricted Funds				
General Funds	16,095	47,186		63,281
Restricted Funds				
Building Fund	285,622	26,352		311,974
Other restricted fund	13,972			13,972
	299,594	26,352	-	325,946
TOTAL FUNDS	315,689	73,537	-	389,226

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	57,244	10,058	47,186
Restricted Funds			
Building Fund	26,352	-	26,352
TOTAL FUNDS	83,595	10,058	73,537

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
INCOME AND ENDOWMENTS		
Donations and Aarti Boxes		
Donations and Aarti Boxes	11,483	42,069
Bhajan Satsang	17,271	41,872
Other donations	159,964	35,625
Membership fees	-	45
	<u>188,719</u>	<u>119,611</u>
Other Trading activities		
Yoga classes	70	1,063
Investment Income		
Hall hire		
Deposit account interest	<u>0</u>	<u>-</u>
	0	-
Charitable activities		
Gift aid	-	-
Total incoming resources	188,789	120,674

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
EXPENDITURE		
Raising donations and legacies		
Fund Raising events	-	-
Food for temple	-	3,337
Coach hire	-	2,200
	<hr/>	<hr/>
	-	5,537
Charitable activities		
Water rates	413	
Insurance	7,533	5,245
Light and Heat	2,911	1,938
Telephone	452	347
Post, Stationary & Advertising	900	1,137
Donations	5,662	-
Sundries	-	51
Depreciation of Tangible fixed assets	322	487
	<hr/>	<hr/>
	18,192	9,205
Other		
Repairs & Renewals	205	551
Loss on sale of tangible fixed assets		
	<hr/>	<hr/>
	205	551
Support costs		
Governance Cost		
Accountancy Fee	1,500	1,500
	<hr/>	<hr/>
	1,500	1,500
Total Resources expended	19,897	16,793
Net Income	168,892	103,881

SHREE RAM MANDIR / SHREE JALARAM BHAJAN MANDAL

England & Wales - Charity number 1126252

Accounts

REGISTERED CHARITY NUMBER: 1126252

**Trustees' Report and
Unaudited Financial Statement for Year Ended 31 December 2020**

For

Shree Ram Mandir/Shree Jalaram

Bhajan Mandal

Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Content of the Financial Statements
For the Year Ended 31 December 2020

	Page
Trustees Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6- 13
Detailed Statement of Financial Activities	14-15

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Trustees Report

For the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of this charity are:

- (A) The advancement of the education of the Hindu Dharma (religion) for the benefit of the public.
- (B) To promote religious, social and cultural activities for the members.

ACHIEVEMENT AND PERFORMANCE

The charity continues to provide religious, social cultural activities for the members. This included classes such as Yoga and Tai Chi Classes.

The building at the new premises continues and with the support of the members and local community the build has started and is progressing well.

FINANCIAL REVIEW

Principal funding sources

Funding is raised during events and regular weekly cultural activities.

The building project, the charity has obtained loans from members to support the build.

FUTURE PLANS

1. Continue with the build at Wilshaw Lane, Ashton under Lyne. Due to Covid the development has been minimized.
2. Review and make further improvements to our accounting and book-keeping system.
3. Continue to raise funds to complete the new building through additional events.
4. Continue to receive help from volunteers to help the trustee's
5. Due to covid the plans for the charity has been reduced and hope to develop in 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Related parties

There are no related parties.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Trustees Report
For the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1126252

Principal address

58 Kenyon Street
Ashton Under Lyne
OL6 7DU

Trustees

I J Gopal
C Mistry
Damyanti Mistry
Shantaben Mistry
Bharatkumar Lad
Shardaben Patel
Paresh Mistry
Jasuben Mistry

Independent examiner

Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Approved by order of the board of trustees on 16 October 2021. And signed on its behalf by:



C Mistry – Trustee

Independent Examiner's Report to the Trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal
For the Year Ended 31 December 2020

Independent examiner's report to the trustees of Shree Ram Mandir/Shree Jalaram Bhajan Mandal

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2020 which are set out pages 4 to 13

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

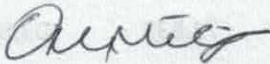
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 charity 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.



Emerald Path Ltd
Chartered Certified Accountants
32 Frances Avenue
Gatley
Cheadle
Cheshire
SK8 4BJ

Shree Ram Mandir/Shree Jalaram Bhajan Mandal

Statement of Financial Activities
For the Year Ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENT FROM					
Donations and Legacies		56,864	26,332	83,195	119,210
Charitable activities					
Temple activities				0	0
Other trading activities	2	380	20	400	1,464
Investment income	3	0		0	0
Total		<u>57,244</u>	<u>26,352</u>	<u>83,595</u>	<u>120,674</u>
EXPENDITURE ON					
Raising funds				0	0
Charitable activities					
Temple activities		9,998		9,998	16,242
Other		60		60	551
Total		<u>10,058</u>	<u>0</u>	<u>10,058</u>	<u>16,793</u>
NET INCOME		47,186	26,352	73,537	103,881
Transfer between funds	9			-	-
Net Movement in funds		<u>47,186</u>	<u>26,352</u>	<u>73,537</u>	<u>103,881</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		16,095	1,299,594	1,315,689	1,211,807
TOTAL FUNDS CARRIED FORWARD		<u>63,281</u>	<u>1,325,946</u>	<u>1,389,226</u>	<u>1,315,688</u>

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Balance Sheet
For the Year Ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	6	125,947	1,196,617	1,322,563	1,293,461
CURRENT ASSETS					
Trade Debtors	-	-	-	-	4,108
Prepayment and accrued income		2,714		2,714	1,113
Cash at bank and in hand		<u>33,752</u>	<u>202,028</u>	<u>235,779</u>	<u>180,337</u>
		36,466	202,028	238,493	185,558
CREDITORS					
Amounts falling due within one year	7	1,500	3,040	4,540	6,040
		<u>34,966</u>	<u>198,988</u>	<u>233,953</u>	<u>175,518</u>
NET CURRENT ASSETS					
		<u>34,966</u>	<u>198,988</u>	<u>233,953</u>	<u>175,518</u>
TOTAL ASSETS LESS CURRENT LIBILITIES					
		160,912	1,395,604	1,556,516	1,472,979
CREDITORS					
Amounts falling due after more than one year	8		167,290	167,290	157,290
		<u>160,912</u>	<u>1,228,314</u>	<u>1,389,226</u>	<u>1,315,689</u>
NET ASSETS					
		<u>160,912</u>	<u>1,228,314</u>	<u>1,389,226</u>	<u>1,315,689</u>
FUNDS					
	9				
Unrestricted funds				63,281	16,095
Restricted funds				<u>1,325,946</u>	<u>1,299,594</u>
TOTAL FUNDS				<u>1,389,226</u>	<u>1,315,689</u>

The Financial Statements were approved by the Board of Trustees on 16 October 2021 and were signed on its behalf by:



C Mistry

The notes form part of the financial statements

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 2015)', 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.

Fixtures and fittings - 10% on cost

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.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
 Notes to the Financial Statements
 For the Year Ended 31 December 2020

		31.12.20	31.12.19
		£	£
2	OTHER TRADING ACTIVITIES		
	Yoga Classes	<u>125</u>	<u>1063</u>

		31.12.20	31.12.19
		£	£
3	INVESTMENT INCOME		
	Hall Hire		0
	Deposit account interest		0
		<u>0</u>	<u>0</u>

4 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees Expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2020

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies	77,339	41,872	119,211
Charitable Activities			
Temple activities	0		0
Other trading activities	1419	45	1,464
Investment Income	0	0	0
Total	<u>78,758</u>	<u>41,917</u>	<u>120,675</u>
EXPENDITURE ON			
Raising Funds		0	0
Charitable activities			
Temple activities	16,242		16,242
Other	551		551
Total	<u>16,793</u>	<u>0</u>	<u>16,793</u>
NET INCOME	61,965	41,917	103,882
RECONCILIATION OF FUNDS			
Total funds Brought forward	580,601	631,206	1,211,807
TOTAL FUNDS CARRIED FORWARD	16,095	1,299,594	1,315,689

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2020

6 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
COST			
At 1 January 2020	1,292,102	8,365	1,300,467
Additions	29,515		29,515
Disposals			
At 31 December 2020	<u>1,321,617</u>	<u>8,365</u>	<u>1,329,982</u>
DEPRECIATION			
At 1 January 2020		7,006	7,006
Charge for year		413	413
Eliminated on disposal			
At 31 December 2020	<u>-</u>	<u>7,419</u>	<u>7,419</u>
NET BOOK VALUE			
At 31 December 2020	<u>1,321,617</u>	<u>947</u>	<u>1,322,563</u>
At 31 December 2019	<u>1,292,052</u>	<u>645</u>	<u>1,293,290</u>

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
 Notes to the Financial Statements
 For the Year Ended 31 December 2020

7	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
		£	£
	Other Creditors	3,040	3,040
	Accrued expenses	<u>1,500</u>	<u>3,000</u>
		4,540	6,040
8	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.20	31.12.19
		£	£
	Loans from members	167,290	157,290

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2020

9 MOVEMENT IN FUNDS

	At 1.1.20 £	Net Movement in Funds £	Transfer between funds £	At 31.12.20 £
Unrestricted Funds				
General Funds	16,095	47,186		63,281
Restricted Funds				
Building Fund	285,622	26,352		311,974
Other restricted fund	13,972			13,972
	299,594	26,352	-	325,946
TOTAL FUNDS	315,689	73,537	-	389,226

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	57,244	10,058	47,186
Restricted Funds			
Building Fund	26,352	0	26,352
TOTAL FUNDS	83,595	10,058	73,537

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2020

Comparatives for movement in funds

	At 1.1.19 £	Net Movement in Funds £	Transfer between funds £	At 31.12.19 £
Unrestricted Funds				
General Funds	580,601	61,965 -	626,471	16,095
Restricted Funds				
Building Fund	618,614	41,917	625,091	1,285,622
Other restricted fund	12,592		1,380	13,972
	631,206	41,917	626,471	1,299,594
TOTAL FUNDS	1,211,807	103,882	-	1,315,689

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted Funds			
General Funds	78,758	16,793	61,965
Restricted Funds			
Building Fund	41,917	-	41,917
TOTAL FUNDS	120,674	16,793	103,881

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Notes to the Financial Statements
For the Year Ended 31 December 2020

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and Aarti Boxes		
Donations and Aarti Boxes	6,061	42,069
Bhajan Satsang	26,332	41,872
Other donations	51,058	35,625
Membership fees	20	45
	<hr/>	<hr/>
	83,470	119,611
Other Trading activities		
Yoga classes	125	1,063
Investment Income		
Hall hire		
Deposit account interest		
	<hr/>	<hr/>
	-	-
Charitable activities		
Gift aid	-	-
Total incoming resources	83,595	120,674

Shree Ram Mandir/Shree Jalaram Bhajan Mandal
Detailed Statement of Financial Activities
For the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
EXPENDITURE		
Raising donations and legacies		
Fund Raising events	-	-
Food for temple	535	3,337
Coach hire	-	2,200
	<u>535</u>	<u>5,537</u>
Charitable activities		
Water rates		
Insurance	5,167	5,245
Light and Heat	2,025	1,938
Telephone	307	347
Post, Stationary & Advertising	-	1,137
Donations	51	-
Sundries	-	51
Depreciation of Tangible fixed assets	413	487
	<u>7,963</u>	<u>9,205</u>
Other		
Repairs & Renewals	60	551
Loss on sale of tangible fixed assets		
	<u>60</u>	<u>551</u>
Support costs		
Governance Cost		
Accountancy Fee	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
Total Resources expended	10,058	16,793
Net Income	73,537	103,881

