

**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

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For the Year Ended 31 December 2022

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## 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').

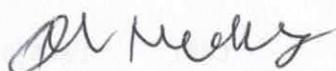
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

**Statement of Financial Activities**

**For the Year Ended 31 December 2022**

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

The notes form part of the financial statements

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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	125,480	1,361,597	1,487,077	1,360,587
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	7	10,340	3,131	13,471	5,182
<b>NET CURRENT ASSETS</b>					
		42,761	352,129	394,890	338,823
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		168,240	1,713,726	1,881,967	1,699,409
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		129,290	129,290	141,290
<b>NET ASSETS FUNDS</b>					
	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
<b>TOTAL FUNDS</b>					
				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
<b>2</b>	<b>OTHER TRADING ACTIVITIES</b>	£	£
	Yoga Classes	<u>70</u>	<u>70</u>
<b>3</b>	<b>INVESTMENT INCOME</b>		
		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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and Legacies	206,864	1,480	188,618
<b>Charitable Activities</b>			
Temple activities	0	0	0
Other trading activities	869	0	869
Investment Income	0	0	0
<b>Total</b>	<b>207,733</b>	<b>1,480</b>	<b>189,487</b>
<b>EXPENDITURE ON</b>			
Raising Funds	0		0
<b>Charitable activities</b>			
Temple activities	14,655		14,655
Other	0		0
<b>Total</b>	<b>14,655</b>	<b>0</b>	<b>14,655</b>
<b>NET INCOME</b>	<b>193,078</b>	<b>1,480</b>	<b>174,831</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds Brought forward</b>	<b>84,901</b>	<b>1,473,217</b>	<b>1,558,119</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>277,979</b>	<b>1,474,697</b>	<b>1,752,676</b>

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

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**

	<b>31.12.22</b>	<b>31.12.21</b>
	£	£
Other Creditors	11,971	3,682
Accrued expenses	<u>1,500</u>	<u>1,500</u>
	13,471	5,182

**8 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.12.22</b>	<b>31.12.21</b>
	£	£
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 £
<b>Unrestricted Funds</b>				
General Funds	84,901	193,078	150,000	127,979
<b>Restricted Funds</b>				
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
<b>TOTAL FUNDS</b>	<u>1,558,119</u>	<u>194,559</u>	<u>150,000</u>	<u>1,752,678</u>

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

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

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 £
<b>Unrestricted Funds</b>				
General Funds	63,281	151,620	130,000	84,901
<b>Restricted Funds</b>				
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
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted Funds</b>			
General Funds	171,517	19,897	151,620
<b>Restricted Funds</b>			
Building Fund	17,271	-	17,271
<b>TOTAL FUNDS</b>	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
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Aarti Boxes</b>		
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
<b>Other Trading activities</b>		
Yoga classes	869	70
<b>Investment Income</b>		
Hall hire		
Deposit account interest	0	-
	0	-
<b>Charitable activities</b>		
Gift aid	32,211	-
<b>Total incoming resources</b>	<b>209,214</b>	<b>188,789</b>

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
	£	£
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund Raising events	-	-
Food for temple	690	-
Coach hire	-	-
	<hr/> 690	<hr/> -
<b>Charitable activities</b>		
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
	<hr/> 12,019	<hr/> 18,192
<b>Other</b>		
Repairs & Renewals	446	205
Loss on sale of tangible fixed assets	-	-
	<hr/> 446	<hr/> 205
<b>Support costs</b>		
<b>Governance Cost</b>		
Accountancy Fee	1,500	1,500
	<hr/> 1,500	<hr/> 1,500
<b>Total Resources expended</b>	<hr/> 14,655	<hr/> 19,897
<b>Net Income</b>	194,559	168,892