

**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

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For the Year Ended 31 December 2023

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## Shree Ram Mandir/Shree Jalaram Bhaian 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

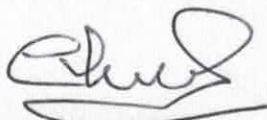
**Trustees**

Chandrakant Mistry (Chair)  
Ishwer J Gopal  
Damyanti Mistry  
Bharatkumar Vallabhbhai 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:

A handwritten signature in black ink, appearing to read 'C Mistry', with a horizontal line underneath.

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').

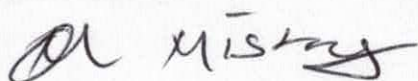
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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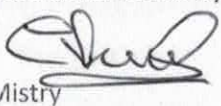
Shree Ram Mandir/Shree Jalaram Bhaian Mandal  
Statement of Financial Activities  
For the Year Ended 31 December 2023

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

Shree Ram Mandir/Shree Jalaram Bhajan 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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	146,631	1,485,925	1,632,556	1,487,077
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	7	18,487	3,131	21,618	13,471
<b>NET CURRENT ASSETS</b>					
		39,247	384,773	424,020	394,890
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		185,878	1,870,698	2,056,576	1,881,967
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		179,289	179,289	129,290
<b>NET ASSETS FUNDS</b>					
	9	185,878	1,691,409	1,877,287	1,752,677
<b>Unrestricted funds</b>					
				250,906	127,979
<b>Restricted funds</b>					
				1,626,382	1,624,699
<b>TOTAL FUNDS</b>					
				1,877,287	1,752,678

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  
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## **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 Bhaian Mandal  
Notes to the Financial Statements  
For the Year Ended 31 December 2023

		31.12.23	31.12.22
<b>2</b>	<b>OTHER TRADING ACTIVITIES</b>	£	£
	Yoga Classes	<u>-</u>	<u>70</u>
<b>3</b>	<b>INVESTMENT INCOME</b>		
		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>          </u>
		<u>5,550</u>	<u>0</u>
<b>4</b>	<b>TRUSTEES REMUNERATION AND BENEFITS</b>		

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 Bhaian 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and Legacies	142,295	1,683	143,978
<b>Charitable Activities</b>			
Temple activities	0	0	0
Other trading activities	5550	0	5,550
Investment Income	0	0	0
<b>Total</b>	<b>147,845</b>	<b>1,683</b>	<b>149,528</b>
<b>EXPENDITURE ON</b>			
Raising Funds	3,291		3,291
<b>Charitable activities</b>			
Temple activities	21,627		21,627
Other	0		0
<b>Total</b>	<b>24,918</b>	<b>0</b>	<b>24,918</b>
<b>NET INCOME</b>	<b>122,927</b>	<b>1,683</b>	<b>124,609</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds Brought forward</b>	<b>277,979</b>	<b>1,474,697</b>	<b>1,752,676</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>400,906</b>	<b>1,476,380</b>	<b>1,877,285</b>

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 £
<b>COST</b>					
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	1,610,925	8,365	353	21,015	1,640,658
<b>DEPRECIATION</b>					
At 1 January 2023		7,887			7,887
Charge for year Eliminated on disposal		128	88		216
At 31 December 2023	-	8,014	88	-	8,102
<b>NET BOOK VALUE</b>					
At 31 December 2023	1,610,925	351	265	21,015	1,632,555
At 31 December 2022	1,486,597	479			1,487,076

Shree Ram Mandir/Shree Jalaram Bhaian MandalNotes to the Financial StatementsFor the Year Ended 31 December 2023**7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.23</b>	<b>31.12.22</b>
	£	£
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**

	<b>31.12.23</b>	<b>31.12.22</b>
	£	£
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 £
<b>Unrestricted Funds</b>				
General Funds	127,979	122,927		250,906
<b>Restricted Funds</b>				
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
<b>TOTAL FUNDS</b>	<b>1,752,678</b>	<b>124,609</b>	<b>-</b>	<b>1,877,287</b>

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

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

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 £
<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>	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 £
<b>Unrestricted Funds</b>			
General Funds	207,733	14,655	193,078
<b>Restricted Funds</b>			
Building Fund	1,481	-	1,481
<b>TOTAL FUNDS</b>	209,214	14,655	194,559

Shree Ram Mandir/Shree Jalaram Bhaian 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
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Aarti Boxes</b>		
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
<b>Other Trading activities</b>		
Yoga classes		869
<b>Investment Income</b>		
CAF	255	
Hall hire	1,315	
Events	1,415	
Grant	2,500	
	5,485	0
<b>Charitable activities</b>		
Gift aid		32,211
<b>Total incoming resources</b>	<b>149,528</b>	<b>209,214</b>



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
	£	£
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund Raising events	2,145	-
Food for temple	1,146	690
Coach hire	-	-
	<u>3,291</u>	<u>690</u>
<b>Charitable activities</b>		
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	<u>216</u>	<u>146</u>
	<u>18,444</u>	<u>12,019</u>
<b>Other</b>		
Repairs & Renewals	1,683	446
Loss on sale of tangible fixed assets	-	-
	<u>1,683</u>	<u>446</u>
<b>Support costs</b>		
<b>Governance Cost</b>		
Accountancy Fee	<u>1,500</u>	<u>1,500</u>
	<u>1,500</u>	<u>1,500</u>
<b>Total Resources expended</b>	<u>24,918</u>	<u>14,655</u>
<b>Net Income</b>	<u>124,609</u>	<u>194,559</u>