

REGISTERED CHARITY NUMBER: 1126252

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For the Year Ended 31 December 2024

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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

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## Shree Ram Mandir/Shree Jalaram Bhajan Mandal

### 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.

**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**

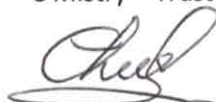
Chandrakant Mistry (Chair)  
Ishwer J Gopal  
Damyanti Mistry  
Bharatkumar Vallabhbbhai Lad  
Shardaben Patel  
Jasuben Mistry  
Sumitra Nathoo  
Kishor Kumar Lad  
Bharatkumar Lad

**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').

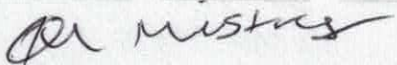
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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  
Cheshire  
SK8 4BJ

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

**Statement of Financial Activities**

**For the Year Ended 31 December 2024**

			<b>31.12.24</b>	<b>31.12.23</b>
		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENT FROM</b>				
Donations and Legacies		177,227		177,227
<b>Charitable activities</b>				
Temple activities				0
Other trading activities	2	3,943	0	3,943
Investment income	3	0	0	0
<b>Total</b>		<b>181,170</b>	<b>0</b>	<b>181,170</b>
<b>EXPENDITURE ON</b>				
Raising funds		1,757		1,757
<b>Charitable activities</b>				
Temple activities		23,808		23,808
Other		0	0	0
<b>Total</b>		<b>25,565</b>	<b>0</b>	<b>25,565</b>
<b>NET INCOME</b>		<b>155,605</b>	<b>0</b>	<b>155,605</b>
<b>Transfer between funds</b>	9			
<b>Net Movement in funds</b>		<b>155,605</b>	<b>0</b>	<b>155,605</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<b>250,906</b>	<b>1,626,382</b>	<b>1,877,288</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>406,511</b>	<b>1,626,382</b>	<b>2,032,893</b>

The notes form part of the financial statements

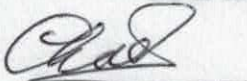


**Shree Ram Mandir/Shree Jalaram Bhajan Mandal**  
**Balance Sheet**  
**For the Year Ended 31 December 2024**

	Notes	Unrestricted Funds	Restricted Funds	31.12.24 Total funds	31.12.23 Total funds
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	6	146,429	1,729,850	1,876,279	1,632,556
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	7	15,667	3,131	18,798	21,618
<b>NET CURRENT ASSETS</b>		41,013	294,890	335,904	424,020
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		187,442	2,024,740	2,212,182	2,056,576
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		179,289	179,289	179,289
<b>NET ASSETS FUNDS</b>	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
<b>TOTAL FUNDS</b>				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

## **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.



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

**Shree Ram Mandir/Shree Jalaram Bhaian 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	
		£	£	£	£	£
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR						
	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		1,854,850	8,365	353	21,015	1,884,583
<b>DEPRECIATION</b>						
At 1 January 2024			8,014	88		8,102
Charge for year			115	88		203
Eliminated on disposal						
At 31 December 2024		-	8,129	176	-	8,305
<b>NET BOOK VALUE</b>						
At 31 December 2024		1,854,850	237	177	21,015	1,876,278
At 31 December 2023		1,610,925	351	265	21,015	1,632,555



## 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**

**9 MOVEMENT IN FUNDS**

	At 1.1.23	Net Movement in Funds	Transfer between funds	At 31.12.23
	£	£	£	£
<b>Unrestricted Funds</b>				
General Funds	250,906	155,605		406,511
<b>Restricted Funds</b>				
Building Fund	1,612,410			1,612,410
Other restricted fund	13,972			13,972
	1,626,382	-	-	1,626,382
<b>TOTAL FUNDS</b>	<b>1,877,288</b>	<b>155,605</b>	<b>-</b>	<b>2,032,893</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	181,170	25,565	155,605
<b>Restricted Funds</b>			
Building Fund	0	0	0
<b>TOTAL FUNDS</b>	<b>181,170</b>	<b>25,565</b>	<b>155,605</b>

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

**Comparatives for movement in funds**

	<b>At 1.1.23</b>	<b>Net Movement in Funds</b>	<b>Transfer between funds</b>	<b>At 31.12.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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			13,971
	1,624,699	1,683	-	1,626,381
<b>TOTAL FUNDS</b>	<b>1,752,678</b>	<b>124,610</b>	<b>-</b>	<b>1,877,287</b>

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

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



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

**10 RELATED PARTY DISCLOSURES**

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

181,170	149,258	Total incoming resources
		Charitable activities
	2,482	Grant
	1,415	Events
	1,315	Hall
	352	Caf
		Income
		Yoga classes
		Other Trading activities
127,227	144,043	Membership fees
		Other donations
163,961	126,384	Bhajan Sarang
	1,683	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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Aarti Boxes</b>		
Donations and Aarti Boxes	13,266	15,910
Bhajan Satsang	-	1,683
Other donations	163,961	126,384
Membership fees	-	65
	177,227	144,043
<b>Other Trading activities</b>		
Yoga classes	615	-
<b>Investment Income</b>		
CAF	-	255
Hall hire	-	1,315
Events	3,328	1,415
Grant	-	2,500
	3,328	5,485
<b>Charitable activities</b>		
Gift aid		
<b>Total incoming resources</b>	<b>181,170</b>	<b>149,528</b>

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
	£	£
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund Raising events	1,757	2,145
Food for temple	-	1,146
Coach hire	-	-
	<hr/> 1,757	<hr/> 3,291
<b>Charitable activities</b>		
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
<b>Other</b>		
Repairs & Renewals	179	1,683
Loss on sale of tangible fixed assets		
	<hr/> 179	<hr/> 1,683
<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>	<b>25,565</b>	<b>24,918</b>
<b>Net Income</b>	<b>155,605</b>	<b>124,609</b>



