

JAI MAA BAHMESHWARI KALI MANDIR
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

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FOR THE YEAR ENDED 31 JULY 2021**

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2021

Trustees	Kuldip Bansal Bharat Bushan Mrs Subhash Devi Bansal Usha Parmar
Principal address	136 Burnley Road Hapton Burnley BB11 5QT
Registered charity number	1143008
Independent examiner	Riley Moss 2018 Limited Riley House 183-185 North Road Preston Lancashire PR1 1YQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 2019).

Objectives and activities

The objectives of the trust, as set out in its governing document are:

Advancement of the Hindu religion.

Relief of poverty.

Advancement of education.

Achievement and performance

The funds received are contributed to the repairs and running costs of the temple. The temple is made available for use by the community. The charity continues to hold open evenings and events to raise funds for the temple. The facility is well equipped to cater for Jai Maa Bhameshwari Kali Mandir visions and goals and be a hub of the community and continues to demonstrate excellence in all areas of work by making use of local resource and research and developing key partnerships with local authorities and organisations. All donations have been used for the purpose of this project.

Financial review

It is the policy of the charity to maintain unrestricted funds at a minimum level. This provides sufficient funds to cover management and administration and support costs.

Future plans

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Structure, governance and management

Jai Maa Bhameshwari Kali Mandir is a registered UK Charity constituted on 25 March 2011 under charity number 1143008. It is an unincorporated charity. The governing document is a Trust Deed.

The trustees named on page 1 have served throughout the year. The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

Trustees' responsibility statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2021**

Trustees' responsibility statement - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23 May 2022 and signed on its behalf by:

Kuldip Bansal - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JAI MAA BAHMESHWARI KALI MANDIR**

Independent examiner's report to the trustees of Jai Maa Bahmeshwari Kali Mandir

I report to the charity trustees on my examination of the accounts of Jai Maa Bahmeshwari Kali Mandir (the Trust) for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Farook Patel FCA
Riley Moss 2018 Limited
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

23 May 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

		2021 Unrestricted funds £	2020 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	48,259	60,663
Investment income	3	14,715	13,253
Other income		8,455	4,563
Total		71,429	78,479
Expenditure on			
Charitable activities	4		
Charitable expenditure		74,073	88,710
NET INCOME/(EXPENDITURE)		(2,644)	(10,231)
Reconciliation of funds			
Total funds brought forward		8,606	18,837
Total funds carried forward		5,962	8,606

STATEMENT OF FINANCIAL POSITION
31 JULY 2021

		2021 Unrestricted funds £	2020 Total funds £
Fixed assets	Notes		
Tangible assets	8	5,354	10,930
Current assets			
Cash at bank		3,189	316
Creditors			
Amounts falling due within one year	9	(2,581)	(2,640)
Net current assets		608	(2,324)
Total assets less current liabilities		5,962	8,606
NET ASSETS		5,962	8,606
Funds	10		
Unrestricted funds		5,962	8,606
Total funds		5,962	8,606

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2022 and were signed on its behalf by:

Kuldip Bansal - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

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 2019)', 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 incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over 5 years
Fixtures and fittings	- 25% per annum straight line basis

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

1. Accounting policies - continued**Going concern**

Trustees consider that the charitable company has sufficient resources and there are no material uncertainties about the charity's ability to continue. Accordingly, trustees continue to adopt the going concern basis in preparing the financial statements.

2. Donations and legacies

	2021	2020
	£	£
Donations	48,259	60,663

3. Investment income

	2021	2020
	£	£
Rents received	14,715	13,253

4. Charitable activities costs

	Support costs (see note 5)
	£
Charitable expenditure	74,073

5. Support costs

	Management	Governance costs	Totals
	£	£	£
Charitable expenditure	73,053	1,020	74,073

Support costs, included in the above, are as follows:

Management

	2021	2020
	Charitable expenditure	Total activities
	£	£
Wages	14,081	17,999
Rent, rates and water	36,000	36,000
Insurance	1,077	3,738
Light and heat	5,289	8,611
Telephone	1,705	1,089
Sundries	2,178	771
Repairs and maintenance	4,842	9,429
Motor and travel expenses	-	550
Catering	2,305	4,117
Depreciation of tangible and heritage assets	5,576	5,576
	73,053	87,880

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

5. Support costs - continued
Governance costs

	2021 Charitable expenditure £	2020 Total activities £
Accountancy and legal fees	1,020	830

6. Trustees' remuneration and benefits

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

Trustees' expenses

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

7. Staff costs

The average monthly number of employees during the year was as follows:

	2021	2020
Admin	2	2

No employees received emoluments in excess of £60,000.

8. Tangible fixed assets

	Improvements to property £	Fixtures and fittings £	Totals £
Cost			
At 1 August 2020 and 31 July 2021	53,884	17,441	71,325
Depreciation			
At 1 August 2020	51,452	8,943	60,395
Charge for year	1,216	4,360	5,576
At 31 July 2021	52,668	13,303	65,971
Net book value			
At 31 July 2021	1,216	4,138	5,354
At 31 July 2020	2,432	8,498	10,930

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	1,148	1,260
Other creditors	1,433	1,380
	<u>2,581</u>	<u>2,640</u>

10. Movement in funds

	At 1.8.20	Net movement in funds	At 31.7.21
	£	£	£
Unrestricted funds			
Charitable activities	8,606	(2,644)	5,962
	<u>8,606</u>	<u>(2,644)</u>	<u>5,962</u>
TOTAL FUNDS	<u>8,606</u>	<u>(2,644)</u>	<u>5,962</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Charitable activities	71,429	(74,073)	(2,644)
	<u>71,429</u>	<u>(74,073)</u>	<u>(2,644)</u>
TOTAL FUNDS	<u>71,429</u>	<u>(74,073)</u>	<u>(2,644)</u>

Comparatives for movement in funds

	At 1.8.19	Net movement in funds	At 31.7.20
	£	£	£
Unrestricted funds			
Charitable activities	18,837	(10,231)	8,606
	<u>18,837</u>	<u>(10,231)</u>	<u>8,606</u>
TOTAL FUNDS	<u>18,837</u>	<u>(10,231)</u>	<u>8,606</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

10. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Charitable activities	78,479	(88,710)	(10,231)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,479</u>	<u>(88,710)</u>	<u>(10,231)</u>

11. Related party disclosures

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021**

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	48,259	60,663
Investment income		
Rents received	14,715	13,253
Other income		
JRS Grant Income	8,455	4,563
Total incoming resources	<u>71,429</u>	<u>78,479</u>
Expenditure		
Support costs		
Management		
Wages	14,081	17,999
Rent, rates and water	36,000	36,000
Insurance	1,077	3,738
Light and heat	5,289	8,611
Telephone	1,705	1,089
Sundries	2,178	771
Repairs and maintenance	4,842	9,429
Motor and travel expenses	-	550
Catering	2,305	4,117
Depn of improvements to property	1,216	1,216
Depn of fixtures & fittings	4,360	4,360
	<u>73,053</u>	<u>87,880</u>
Governance costs		
Accountancy and legal fees	1,020	830
Total resources expended	<u>74,073</u>	<u>88,710</u>
Net expenditure	<u>(2,644)</u>	<u>(10,231)</u>