

# COVENTRY SHRI SIDHI VINAYAGAR DEVASTHANAM

England & Wales · Charity number 1144183

## Details

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**Other names** CSSVD

**Status** Registered

**Legal form** Other

**Registered** 2011-10-07

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

## Contact

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**Address** C S S V D  
65a George Elliot Road  
Coventry  
CV1 4HT

**Phone** 02476 632211

**Email** [cssvd65@gmail.com](mailto:cssvd65@gmail.com)

**Website** [www.coventrypillaiyar.com](http://www.coventrypillaiyar.com)

## Activities

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**Objects:** (A) TO PROVIDE AND ESTABLISH A PLACE OF WORSHIP.(B) TO EDUCATE THE YOUNGER GENERATION WITH THE RELIGIOUS STUDIES AND TO MAKE THEM AWARE OF THE TRADITIONAL METHODS OF WORSHIPS AND ASSOCIATED EDUCATIONAL AND CULTURAL ACTIVITIES BASED ON THE TRADITIONS FOLLOWED IN SRILANKA AND TAMIL NADU.(C) TO OFFER PRIZES/AWARDS AND SCHOLARSHIPS TO THE OUTSTANDING STUDENTS IN HINDU RELIGIOUS STUDIES AND TO THE OUTSTANDING HINDU STUDENTS/SCHOLARS IN OTHER FIELDS. (D) TO ESTABLISH AND MAINTAIN A LIBRARY WITH UP TO DATE BOOKS ON HINDU RELIGION AND ASSOCIATED SOCIAL EDUCATIONAL AND CULTURAL AFFAIRS BOTH IN ENGLISH AND TAMIL.(E) TO PROVIDE AND ASSIST THE ELDERLY AND DISABLED PEOPLE WITH THE FACILITIES OF TRANSPORTATION TO AND FROM THE PLACES OF WORSHIP AND THE LIBRARY.(F) PROVIDE WRITTEN AND PRINTED OR OTHERWISE PRODUCED AND CIRCULATED GRATUITOUSLY OR OTHERWISE, SUCH PAPERS, BOOKS, PERIODICALS, PAMPHLETS OR OTHER DOCUMENTS OR FILMS OR RECORDED TAPES ( BOTH AUDIO OR VISUAL).(G) THE HINDU RELIGIOUS EDUCATIONAL AND CULTURAL EVENTS ARE PROVIDED BY THE COVENTRY SHIRI SIDHI VINAYAGAR DEVASTHANAM CENTRE. THIS CENTRE IS THE EDUCATIONAL AND CULTURAL WING OF THE CSSVD.DEVASTHANAM CENTRE ALSO PROVIDES BASIC COMPUTER SKILLS, GRAMMAR AND SPOKEN ENGLISH. ANYONE IS ALLOWED TO PARTICIPATE IN THIS ACTIVITY WITHOUT ANY PREJUDICE. (H) RAISE FUNDS AND INVITE AND RECEIVE CONTRIBUTIONS FROM PERSON OR PERSONS BY WAY OF DONATIONS. CSSVD SHALL NOT UNDERTAKE ANY PERMANENT TRADING ACTIVITIES FOR RAISING FUNDS FOR THE SAID OBJECTS.(I) DO ALL SUCH OTHER LAWFUL THINGS AS ARE NECESSARY FOR THE ATTAINMENT OF THE SAID OBJECTS.

**Activities:** (I) PROVIDING A PLACE OF WORSHIP.(II) EDUCATE THE YOUNGER GENERATION WITH THE RELIGIOUS STUDIES AND TO MAKE THEM AWARE OF THE TRADITIONAL METHODS OF WORSHIPS AND ASSOCIATED EDUCATIONAL AND CULTURAL ACTIVITIES BASED ON THE TRADITIONS FOLLOWED IN SRILANKA AND TAMIL NADU.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- India
- Sri Lanka
- Coventry City
- Warwickshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £409,092 | £186,331    | -      | -         |
| 2024-03-31 | £275,936 | £211,107    | -      | -         |
| 2023-03-31 | £221,747 | £202,675    | -      | -         |
| 2022-03-31 | £184,482 | £150,296    | -      | -         |
| 2021-03-31 | £119,337 | £103,971    | -      | -         |

## Trustees

| Name                       | Role | Appointed  |
|----------------------------|------|------------|
| Appathurai Suntharesan     |      | 2021-04-01 |
| Balasubramaniam Kumarathas |      | 2020-05-16 |
| Kandiah SELVARATNAM        |      | 2013-11-07 |
| PERANANTHAM SELLATHAMBY    |      | 2017-12-20 |
| Palipody Sachchithananthan |      | 2026-05-06 |
| Subramaniam Kirupaharan    |      | 2020-05-16 |
| Thambipillai Kajenthiran   |      | 2021-04-15 |

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# Accounts

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Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Coventry ShriSidhi Vinayagar Devasthanam

MSR GROUP LTD  
MSR House  
329 Ley Street  
Ilford  
Essex  
IG1 4AA

Chairman's Report  
for the Year Ended 31 March 2025

Coventry Shri Sidhi Vinayagar Devasthanam  
Chairman's Annual Report  
Financial Year 2024-25

We begin by offering our sincere gratitude to Lord Sidhi Vinayagar for His continued blessings throughout the financial year 2024-25. By His grace, the temple has continued to function as a vibrant centre of worship and community life, with steady devotee participation, uninterrupted daily poojas, and ongoing progress towards the long-term development of the temple.

#### Trustees' Review of Temple Development and Future Plans

Following the introduction, the Trustees held detailed discussions regarding the ongoing temple construction and development works. The Trustees reviewed the current progress of the renovation project, acknowledged the work completed to date, and considered the remaining phases required to ensure timely completion. Further discussions focused on future development plans, ensuring that all works align with religious requirements, community needs, and the long-term vision of the Trust.

As part of these discussions, several important decisions and considerations were recorded:

#### Appointment of an Additional Priest

In view of the increasing number of devotees, festivals, and religious services, the Trustees agreed in principle to sponsor and appoint an additional priest from Sri Lanka. This appointment is intended to support the growing spiritual and operational demands of the temple and to ensure continuity and quality of religious services.

#### Re-organisation of Puja Schedules

The Trustees discussed the need to review, reorganise, and restructure the current puja schedules. With the expansion of activities and increased devotee participation, the Trustees agreed to provide their inputs and guidance to ensure that any changes are well planned, practical, and in keeping with Agamic and traditional requirements.

#### Preparation for the Second Maha Kumbabishekam

The Trustees noted that following the first Maha Kumbabishekam, the 12-year period will conclude in 2026. Accordingly, the second Maha Kumbabishekam must be organised within this timeframe. Prior to this, all major development works must be completed, and the Balabishekam conducted as required. The Trustees reaffirmed their commitment to completing the necessary works in a timely and spiritually appropriate manner.

#### Future Facilities - Toilets and Wedding Hall

In response to requests from devotees, the Trustees discussed plans to construct new toilet facilities and a wedding hall within the temple premises. It was agreed that this project will commence after the completion of the Maha Kumbabishekam and associated development works, subject to financial feasibility and necessary approvals.

#### Review of Income and Expenditure

The Trustees examined the income and expenditure for the financial period ended March 2025, with particular attention to costs associated with the temple development project. It was noted that expenditure exceeded income during the period, primarily due to increased labour and material costs. The Trustees acknowledged the prevailing economic conditions, understood the reasons for the variance, and formally approved the financial statements.

#### Temple Activities and Community Engagement

Throughout the year, the temple continued to host daily poojas and a wide range of religious festivals and observances, including the Hindu New Year, annual festival period, Vinayagar Chathurthi, Navaraathiri, Kantha Sashti, Thai Pongal, Thai Poosam, Maha Sivaraathiri, and Panguni Uththiram. These celebrations were well attended and continue to strengthen spiritual devotion and community unity.

Chairman's Report  
for the Year Ended 31 March 2025

The temple also remained a centre for cultural and educational activities. Classes in Tamil language and traditional arts-including classical vocal music, miruthangam, Bharatanatyam, violin, and keyboard-continued to be conducted by specialist independent teachers, supporting the preservation of cultural heritage.

**Acknowledgements and Conclusion**

The Trustees express their sincere appreciation to all devotees for their generous donations, voluntary service, and continued commitment to the temple. Volunteers played a vital role in supporting priests, assisting with temple operations, and contributing to festival preparations and prasadam distribution.

While the year presented financial and operational challenges, particularly in relation to development costs, the Trustees remain confident that with continued devotion, cooperation, and generosity, the temple's goals will be achieved.

We conclude by praying to Lord Sidhi Vinayagar for His continued blessings, guidance, and strength, and for the successful completion of all development works and a glorious and auspicious second Maha Kumbabishekam.

Kandiah Selvarathinam  
Secretary, CSSVD Trust  
Date: 27/05/2025

Operating and Financial Review  
for the Year Ended 31 March 2025

During the period, the Charity undertook a major infrastructure development project with total expenditure of £360,000. This related to improvements to the Charity's own premises and the establishment of additional supporting places of worship. As the expenditure enhanced and increased the value of the Charity's land and buildings, it has been treated as capital expenditure. Depreciation has been charged at a combined rate of 18% for the period.

Charity has utilised their own funds to complete this project (income from the charitable activities and existing resources)

Trustees' Report  
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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**

### **Objectives and aims**

- (a) To provide and establish a place of worship.
- (b) To educate the younger generation in religious studies and to make them aware of the traditional methods of worship, as well as associated educational and cultural activities, based on the traditions followed in Sri Lanka and Tamil Nadu, India.
- (c) To offer prizes, awards, and scholarships to outstanding students in Hindu religious studies and to other outstanding Hindu students or scholars in various fields.
- (d) To establish and maintain a library containing up-to-date books on Hindu religion and related social, educational, and cultural matters in both English and Tamil.
- (e) To provide assistance to elderly and disabled persons, including transportation to and from places of worship and the library.
- (f) To produce, circulate, and provide gratuitously or otherwise, written or printed materials, including papers, books, periodicals, pamphlets, documents, films, or recorded tapes, whether audio or visual.
- (g) To organize and provide Hindu religious, educational, and cultural events through the Coventry Shiri Sidhi Vinayagar Devasthanam Centre, which serves as the educational and cultural wing of CSSVD. The Centre also provides basic computer skills, grammar, and spoken English. Participation in these activities shall be open to all, without prejudice.
- (h) To raise funds and receive contributions from individuals or organizations by way of donations. CSSVD shall not engage in permanent trading activities for the purpose of raising funds for these objectives.
- (i) To undertake all other lawful activities necessary for the attainment of the foregoing objectives.

### **Significant activities**

Raised more funds than the previous year to carry out the Temple Development Project ahead of the second Maha Kumbabishekam in 2026.

The Temple Development Project has been nearly completed successfully.

### **Public benefit**

Due to the wider establishment of the temple and its activities, more devotees have visited the temple to offer their prayers.

Additionally, a growing number of youths and children have been attending the religious arts and language classes.

Moreover, more volunteers have come forward and actively participated in the temple's social service activities.

### **Social investments**

The establishment and ongoing development of worship, coupled with the provision of arts, cultural activities, and language classes, serve to instill social and cultural values in future generations, encouraging their active participation in community activities and voluntary service. During this period, nearly £400,000 has been spent on this development programme.

### **Grantmaking**

No grants were awarded during this period due to the focus on the social investment programme.

### **Volunteers**

The number of active volunteers has increased compared to last year.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

Daily puja, abhishekam in the worship, open for all publics.

Weekly, arts and cultural activities.

Annual Thiruvizha and rReligious events

## **ACHIEVEMENTS AND PERFORMANCE**

### **Fundraising activities**

Undiyal, money box for development of the worship, special puja and abishekam.

### **Investment performance**

Expansion of the worship building, establishing arts and cultural activities.

## **FINANCIAL REVIEW**

### **Financial position**

The charity has raised more funds to support its activities. During this period, expenditures were higher compared to the previous year; however, all spending was directed towards charitable activities and the maintenance of its own assets, which is expected to increase income in the following years.

### **Principal funding sources**

The charity's principal funding sources are devotees' contributions, charitable activities, and sponsorships for Archanai and Pooja ceremonies.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1144183

### **Principal address**

65a George Elliot Road  
Coventry  
CV1 4HT

### **Trustees**

P Sellathambi  
K Thambipillai  
S Appathurai  
K Subramaniam  
K Balasubramaniam  
S Kandiah

### **Independent Examiner**

Thamothirampilali Mannan                      FCCA,  
MSR GROUP LTD  
MSR House  
329 Ley Street  
Ilford  
Essex  
IG1 4AA

Approved by order of the board of trustees on 30 December 2025 and signed on its behalf by:

S Kandiah - Trustee

**Independent examiner's report to the trustees of Coventry ShriSidhi Vinayagar Devasthanam**

I report to the charity trustees on my examination of the accounts of Coventry ShriSidhi Vinayagar Devasthanam (the Trust) for the year ended 31 March 2025.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Thamothisampilali Mannan                      FCCA,  
The Association of Chartered Certified Accountants

MSR GROUP LTD  
MSR House  
329 Ley Street  
Ilford  
Essex  
IG1 4AA

29 December 2025

Statement of Financial Activities  
for the Year Ended 31 March 2025

|                                                                   | Notes | 31.3.25<br>Unrestricted<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ |
|-------------------------------------------------------------------|-------|---------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                                 |       |                                       |                                |
| General Fund                                                      |       | 401,831                               | 267,554                        |
| Other trading activities                                          | 2     | 7,187                                 | 8,366                          |
| Investment income                                                 | 3     | 74                                    | 15                             |
| <b>Total</b>                                                      |       | <u>409,092</u>                        | <u>275,935</u>                 |
| <b>EXPENDITURE ON</b>                                             |       |                                       |                                |
| <b>Raising funds</b>                                              |       |                                       |                                |
| Raising donations and legacies                                    | 4     | 134,700                               | 48,188                         |
| Other trading activities                                          |       | 31,424                                | 142,309                        |
|                                                                   |       | <u>166,124</u>                        | <u>190,497</u>                 |
| Other                                                             |       | <u>20,207</u>                         | <u>20,609</u>                  |
| <b>Total</b>                                                      |       | <u>186,331</u>                        | <u>211,106</u>                 |
| <b>NET INCOME</b>                                                 |       | 222,761                               | 64,829                         |
| <b>RECONCILIATION OF FUNDS</b>                                    |       |                                       |                                |
| Total funds brought forward                                       |       | 364,821                               | 299,992                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                                |       | <u><u>587,582</u></u>                 | <u><u>364,821</u></u>          |
| <b>CONTINUING OPERATIONS</b>                                      |       |                                       |                                |
| All income and expenditure has arisen from continuing activities. |       |                                       |                                |

Coventry ShriSidhi Vinayagar Devasthanam

Balance Sheet  
31 March 2025

|                                              | Notes | 31.3.25<br>Unrestricted<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                       |                                |
| Tangible assets                              | 7     | 808,545                               | 522,259                        |
| Heritage assets                              | 8     | 14,000                                | 14,000                         |
|                                              |       | <hr/>                                 | <hr/>                          |
|                                              |       | 822,545                               | 536,259                        |
| <b>CURRENT ASSETS</b>                        |       |                                       |                                |
| Debtors                                      | 9     | 3,547                                 | 3,547                          |
| Cash at bank and in hand                     |       | 8,909                                 | 72,138                         |
|                                              |       | <hr/>                                 | <hr/>                          |
|                                              |       | 12,456                                | 75,685                         |
| <b>CREDITORS</b>                             |       |                                       |                                |
| Amounts falling due within one year          | 10    | (7,924)                               | 352                            |
|                                              |       | <hr/>                                 | <hr/>                          |
| <b>NET CURRENT ASSETS</b>                    |       | 4,532                                 | 76,037                         |
|                                              |       | <hr/>                                 | <hr/>                          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 827,077                               | 612,296                        |
| <b>CREDITORS</b>                             |       |                                       |                                |
| Amounts falling due after more than one year | 11    | (239,495)                             | (247,475)                      |
|                                              |       | <hr/>                                 | <hr/>                          |
| <b>NET ASSETS</b>                            |       | <u>587,582</u>                        | <u>364,821</u>                 |

The notes form part of these financial statements

Coventry ShriSidhi Vinayagar Devasthanam

Balance Sheet - continued

31 March 2025

|                    |    |         |         |
|--------------------|----|---------|---------|
| <b>FUNDS</b>       | 13 |         |         |
| Unrestricted funds |    | 587,582 | 364,821 |
|                    |    | <hr/>   | <hr/>   |
| <b>TOTAL FUNDS</b> |    | 587,582 | 364,821 |
|                    |    | <hr/>   | <hr/>   |

The financial statements were approved by the Board of Trustees and authorised for issue on 30 December 2025 and were signed on its behalf by:

P Sellathambi - Trustee

K Thambipillai - Trustee

S Appathurai - Trustee

K Subramaniam - Trustee

K Balasubramaniam - Trustee

S Kandiah - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2025

**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 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.

**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.

**2. OTHER TRADING ACTIVITIES**

|             | 31.3.25      | 31.3.24      |
|-------------|--------------|--------------|
|             | £            | £            |
| Other Sales | 6,995        | 7,826        |
| Membership  | 192          | 540          |
|             | <u>7,187</u> | <u>8,366</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**3. INVESTMENT INCOME**

|                          | 31.3.25   | 31.3.24   |
|--------------------------|-----------|-----------|
|                          | £         | £         |
| Deposit account interest | 74        | 15        |
|                          | <u>74</u> | <u>15</u> |

**4. RAISING DONATIONS AND LEGACIES**

|                       | 31.3.25        | 31.3.24       |
|-----------------------|----------------|---------------|
|                       | £              | £             |
| Employee compensation | -              | 7,146         |
| Support costs         | 134,700        | 41,042        |
|                       | <u>134,700</u> | <u>48,188</u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted funds<br>£ |
|------------------------------------|-------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                         |
| Membership                         | 267,554                 |
| Other trading activities           | 8,366                   |
| Investment income                  | 15                      |
| <b>Total</b>                       | <u>275,935</u>          |
| <b>EXPENDITURE ON</b>              |                         |
| <b>Raising funds</b>               |                         |
| Raising donations and legacies     | 48,188                  |
| Other trading activities           | 142,309                 |
|                                    | <u>190,497</u>          |
| Other                              | 20,609                  |
| <b>Total</b>                       | <u>211,106</u>          |
| <b>NET INCOME</b>                  | 64,829                  |
| <b>RECONCILIATION OF FUNDS</b>     |                         |
| Total funds brought forward        | 299,992                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>364,821</u>          |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£ |
|-----------------------|---------------------------|----------------------------------|------------------------|-------------|
| <b>COST</b>           |                           |                                  |                        |             |
| At 1 April 2024       | 400,000                   | 150,368                          | 5,000                  | 555,368     |
| Additions             | 356,858                   | -                                | -                      | 356,858     |
| At 31 March 2025      | 756,858                   | 150,368                          | 5,000                  | 912,226     |
| <b>DEPRECIATION</b>   |                           |                                  |                        |             |
| At 1 April 2024       | -                         | 32,609                           | 500                    | 33,109      |
| Charge for year       | 64,234                    | 5,888                            | 450                    | 70,572      |
| At 31 March 2025      | 64,234                    | 38,497                           | 950                    | 103,681     |
| <b>NET BOOK VALUE</b> |                           |                                  |                        |             |
| At 31 March 2025      | 692,624                   | 111,871                          | 4,050                  | 808,545     |
| At 31 March 2024      | 400,000                   | 117,759                          | 4,500                  | 522,259     |

**8. HERITAGE ASSETS**

|                                   | Total<br>£ |
|-----------------------------------|------------|
| <b>MARKET VALUE</b>               |            |
| At 1 April 2024 and 31 March 2025 | 14,000     |
| <b>NET BOOK VALUE</b>             |            |
| At 31 March 2025                  | 14,000     |
| At 31 March 2024                  | 14,000     |

**9. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|               | 31.3.25<br>£ | 31.3.24<br>£ |
|---------------|--------------|--------------|
| Other debtors | 3,547        | 3,547        |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 31.3.25<br>£ | 31.3.24<br>£ |
|------------------------------|--------------|--------------|
| Trade creditors              | -            | -            |
| Taxation and social security | -            | (105)        |
| Other creditors              | 7,924        | (247)        |
|                              | <u>7,924</u> | <u>(352)</u> |

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                          | 31.3.25<br>£   | 31.3.24<br>£   |
|--------------------------|----------------|----------------|
| Bank loans (see note 12) | <u>239,495</u> | <u>247,475</u> |

**12. LOANS**

An analysis of the maturity of loans is given below:

|                                              | 31.3.25<br>£ | 31.3.24<br>£ |
|----------------------------------------------|--------------|--------------|
| Amounts falling due in more than five years: |              |              |
| Repayable by instalments:                    |              |              |
| Bank loans more 5 yr by instal               | 239,495      | 247,475      |

**13. MOVEMENT IN FUNDS**

|                           | At 1.4.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 364,821        | 222,761                          | 587,582            |
|                           | <u>364,821</u> | <u>222,761</u>                   | <u>587,582</u>     |
| <b>TOTAL FUNDS</b>        | <u>364,821</u> | <u>222,761</u>                   | <u>587,582</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 409,092                    | (186,331)                  | 222,761                   |
|                           | <u>409,092</u>             | <u>(186,331)</u>           | <u>222,761</u>            |
| <b>TOTAL FUNDS</b>        | <u>409,092</u>             | <u>(186,331)</u>           | <u>222,761</u>            |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 299,992        | 64,829                           | 364,821            |
| <b>TOTAL FUNDS</b>        | <u>299,992</u> | <u>64,829</u>                    | <u>364,821</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 275,935                    | (211,106)                  | 64,829                    |
| <b>TOTAL FUNDS</b>        | <u>275,935</u>             | <u>(211,106)</u>           | <u>64,829</u>             |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 299,992        | 287,590                          | 587,582            |
| <b>TOTAL FUNDS</b>        | <u>299,992</u> | <u>287,590</u>                   | <u>587,582</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 685,027                    | (397,437)                  | 287,590                   |
| <b>TOTAL FUNDS</b>        | <u>685,027</u>             | <u>(397,437)</u>           | <u>287,590</u>            |

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

|                                                         | 31.3.25<br>£ | 31.3.24<br>£ |
|---------------------------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>                            |              |              |
| General Fund                                            |              |              |
| Donations                                               | 257,648      | 64,965       |
| Archanai                                                | 109,640      | 193,296      |
| Undiyal                                                 | 34,542       | 9,294        |
|                                                         | <hr/>        | <hr/>        |
|                                                         | 401,831      | 267,554      |
| <b>Other activities</b>                                 |              |              |
| Other Sales                                             | 6,995        | 7,826        |
| Membership                                              | 192          | 540          |
|                                                         | <hr/>        | <hr/>        |
|                                                         | 7,187        | 8,366        |
| <b>Investment income</b>                                |              |              |
| Deposit account interest                                | 74           | 15           |
|                                                         | <hr/>        | <hr/>        |
| <b>Total incoming resources</b>                         | 409,092      | 275,935      |
| <b>EXPENDITURE</b>                                      |              |              |
| <b>Raising donations and legacies</b>                   |              |              |
| Employee compensation                                   | -            | 7,146        |
| <b>Other trading activities</b>                         |              |              |
| Goods for puja and food                                 | 30,673       | 61,379       |
| Social security                                         | 751          | -            |
|                                                         | <hr/>        | <hr/>        |
|                                                         | 31,424       | 61,379       |
| <b>Other</b>                                            |              |              |
| Bank interest                                           | 20,207       | 20,609       |
| <b>Support costs</b>                                    |              |              |
| <b>Management</b>                                       |              |              |
| Wages                                                   | 24,321       | 36,405       |
| Insurance                                               | 3,389        | 3,344        |
| Light and heat                                          | 14,277       | 18,849       |
| Postage and stationery                                  | 2,040        | 2,655        |
| Repair & Maintenance                                    | 3,314        | 10,864       |
|                                                         | <hr/>        | <hr/>        |
|                                                         | 47,341       | 72,117       |
| <b>Finance</b>                                          |              |              |
| Bank charges                                            | 2,870        | 2,666        |
| <b>Human resources</b>                                  |              |              |
| Service Charge - THatchanai Service Charge - THatchanai | 8,304        | 40,262       |

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

|                             | 31.3.25<br>£ | 31.3.24<br>£ |
|-----------------------------|--------------|--------------|
| Management Cost             |              |              |
| Motor & Travel              | -            | 1,136        |
| Freehold property           | 64,234       | -            |
| Fixtures and fittings       | 5,888        | 4,511        |
| Motor vehicles              | 450          | 500          |
|                             | <hr/>        | <hr/>        |
|                             | 70,572       | 6,147        |
| <b>Governance costs</b>     |              |              |
| Auditors' remuneration work | 1,500        | 780          |
| Accountancy and legal fees  | 4,113        | -            |
|                             | <hr/>        | <hr/>        |
|                             | 5,613        | 780          |
| Total resources expended    | <hr/>        | <hr/>        |
|                             | 186,331      | 211,106      |
| <b>Net income</b>           | <hr/>        | <hr/>        |
|                             | 222,761      | 64,829       |
|                             | <hr/>        | <hr/>        |

Contents of the Financial Statements  
for the Year Ended 31 March 2025

|                                            | Page     |
|--------------------------------------------|----------|
| Chairman's Report                          | 1 to 2   |
| Operating and Financial Review             | 3        |
| Trustees' Report                           | 4 to 5   |
| Independent Examiner's Report              | 6        |
| Statement of Financial Activities          | 7        |
| Balance Sheet                              | 8 to 9   |
| Notes to the Financial Statements          | 10 to 15 |
| Detailed Statement of Financial Activities | 16 to 17 |

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# Accounts

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**Coventry Shri Sidhi Vinayagar Devasthanam**  
(Charity Registered No: 1144183)

Trustees report and financial statements  
FOR THE YEAR ENDED  
31 MARCH 2024

# **Coventry Shri Sidhi Vinayagar Devasthanam**

(Charity Registered No: **1144183**)

## **TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

### **CONTENTS**

- 1 Information
- 2 Trustees' Report
- 3 Report of the Accountants
- 4 Income and expenditure account
- 5 Balance sheet
- 6-9 Notes to Financial Statements

# **Coventry Shri Sidhi Vinayagar Devasthanam**

(Charity Registered No: **1144183**)

## **Information**

|                           |                                                                                                                                                                           |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Charity number</b>     | <b>1144183</b>                                                                                                                                                            |
| <b>Registered address</b> | <b>65a George Elliot Road<br/>Coventry<br/>CV1 4HT</b>                                                                                                                    |
| <b>Trustees</b>           | <b>Sellathambi Peranantham<br/>Kandiah Selvaratnam<br/>Subramaniam Kirupaharan<br/>Balasubramaniam Kumarathas<br/>Appathurai Suntharesan<br/>Thambipillai Kajenthiran</b> |
| <b>Chairman</b>           | <b>Kanapathipillai Sittambalam</b>                                                                                                                                        |
| <b>Bankers</b>            | <b>HSBC<br/>Foleshill Road<br/>Coventry</b><br><br><b>Unity Trust Bank</b>                                                                                                |

**Coventry Shri Sidhi Vinayagar Devasthanam**  
Annual Report by Trust Chairman – Financial Year 2023-24

Firstly we are grateful for Lord Sidhi Vinayagar's blessings, the temple enjoyed a modestly prosperous and successful year with an increase in devotees attendance and participation in devotional functions at the temple, beginning in particular with the Hindu New Year on 13<sup>th</sup> April 2023, the 12 day annual festival in April-May 2022, Siththirai Paruvam, Vaikasi Visakam, Bramhotsavam, Aani Uththiram, Aadi Amavaasai, Aadi Sevvaai, Krishna Jayanthi, Aavani Vinayagar Chathurthi, Navaraathiri, Kantha Sashti, Theepavali, Purattaasi Sanis, Pillayar Kathai, Thiruvempaavai, Western New Year, Thai Pongal, Thai Poosam, Maha Sivaraathiri, culminating in Panguni Uththiram. These are not an exhaustive list of functions celebrated, sponsored and observed at the temple. The temple is fortunate in receiving guests from a wide range of nationalities, cultures as well as from not only different parts of UK, but also from other parts of the world.

The temple is indebted to all the devotees who come and participate in prayers as well sponsor numerous various special occasions and in addition do a great deal of voluntary work such as assisting the priest as well as in preparations & distribution of prasadams and when required; Without sounding rather presumptuous, it is your temple which you donated towards its purchase. By June 2024 we have completed 4 of our 20 year repayment mortgage, on the Temple purchase loan, which will be reviewed at by the lender at mid-point of Loan around 2030.

The two buildings within the temple premises are also used to teach Tamil Language, collection of religious and cultural such as Tamil classical vocal music, miruthangam, Bhatha Natyam, Violin, Keyboard by specialist independent Teachers.

The temple priests and administration decided to begin a program of renovations of the temple facilities with a view to improving some aspects. As such new water supply was laid for all three buildings in the premises, a new gas supply line was laid from the main road to enable gas central heating the building where the cultural activities are taught as tis building was only heated electrically. Some renovations were carried out to the external Vinayagar Sannithanam. We have been fortunate via the support of our devotees generosity in having a substantially increased receipts to the Temple funds. However, we face much greater challenges with the anticipated Kumbabishekam renovations.

The major step was in preparations for the planned Kumbabishekam in 2025, Balasthapanam was conducted January 2024, i.e. re-locating all deities from the main temple into a smaller room in an adjacent building. This activity and an advance payment towards new deities' statues incurred substantial planning, consultations with the Temple Committee and senior priests in various temples so that we get the best and most appropriate selection of deities and locate them most beneficially within the planned new temple interior layout. The continued functioning of the temple with daily poojas is vital to support the devotees, maintain the continued poojas of the deities, celebration of as many auspicious functions as possible, and to ensure the continuous attendance to meet with Devotees' and temple's needs, during the period of renovations.

Donations to the Temple premises purchase funds are quite vital as efforts have been consistently pursued in raising money.

We continue to pray Lord Ganesh for his everlasting blessings towards a speedy, timely and successful completion of all the renovations and a glorious 2<sup>nd</sup> Kumbabishekam at the earliest in 2025,

K.Sittambalam  
Chairman, CSSVD Tru

Date: 22 November 2024

# **Coventry Shri Sidhi Vinayagar Devasthanam**

## **(Charity Registered No: 1144183)**

### **Independent Examiner's Report to the Board of Trustees FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the above Charity for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

The Trustees of the charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). An audit is not required for the year under section 144 (2) of the Charities Act 2011 (The 2011 Act) and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

In my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act: and
- To state whether matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those accounts. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In accordance with my examination, no matters have come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with Charities Act 2011: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act,Have not been met; or
- (2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Mrs T Thavarupan**  
**For and on behalf of**  
**Angels Accountants**  
Date: 14<sup>th</sup> October 2024

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

### INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

|                                            |       | <u>2024</u>           | <u>2023</u>           |
|--------------------------------------------|-------|-----------------------|-----------------------|
|                                            | Notes | £                     | £                     |
| <b>Incoming resources</b>                  |       |                       |                       |
| Voluntary income                           | 2     | 275,921               | 221,747               |
| Investment income                          | 3     | <u>15</u>             | <u>0</u>              |
| <b>Total incoming resources</b>            |       | <b><u>275,936</u></b> | <b><u>221,747</u></b> |
| <br><b>Resources explained</b>             |       |                       |                       |
| Wages & salaries                           |       | 36,405                | 46,049                |
| Premises cost                              |       | 22,194                | 14,643                |
| Rent                                       |       | 0                     | 0                     |
| Priest expenses                            |       | 40,262                | 38,987                |
| Legal & professional fees                  |       | 780                   | 9,097                 |
| Repairs & maintenance                      |       | 10,864                | 21,286                |
| Telephone / Printing, postage & stationary |       | 2,655                 | 2,462                 |
| Other expenses                             |       | 7,146                 | 450                   |
| Bank charges                               |       | 2,666                 | 1,907                 |
| Bank interest                              |       | 20,609                | 14,045                |
| Temple Pooja/Food/Thiruvizha expenses      |       | 61,379                | 48,474                |
| Motor running expenses                     |       | 1,136                 | 1,482                 |
| Depreciation of fixtures & fittings        |       | 4,511                 | 3,793                 |
| Depreciation on motor vehicles             |       | <u>500</u>            | <u>0</u>              |
| <br><b>Total resources expended</b>        |       | <b><u>211,107</u></b> | <b><u>202,675</u></b> |
| <br><b>Net incoming resources</b>          |       | <b>64,829</b>         | <b>19,072</b>         |
| <br><b>Total funds brought forward</b>     |       | <b>299,992</b>        | <b>280,920</b>        |
| <br><b>Total funds carried forward</b>     |       | <b><u>364,821</u></b> | <b><u>299,992</u></b> |

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

### BALANCE SHEET

AS AT 31 MARCH 2024

|                                                        | Notes | £             | <u>2024</u><br>£      | £             | <u>2023</u><br>£      |
|--------------------------------------------------------|-------|---------------|-----------------------|---------------|-----------------------|
| <b>Fixed assets</b>                                    |       |               |                       |               |                       |
| Tangible assets                                        | 04    |               | 536,258               |               | 504,512               |
| <b>Current assets</b>                                  |       |               |                       |               |                       |
| Debtors                                                | 05    | 3,653         |                       | 3,942         |                       |
| Cash at bank and in hand                               |       | <u>72,138</u> |                       | <u>44,174</u> |                       |
|                                                        |       | 75,791        |                       | 48,116        |                       |
| <b>Current liabilities</b>                             |       |               |                       |               |                       |
| <u>Creditors</u> : Amount falling due within One year. | 06    | <u>247</u>    |                       | ( <u>0</u> )  |                       |
| <b>Net current liabilities</b>                         |       |               | <u>76,038</u>         |               | <u>48,116</u>         |
| <b>Net Assets</b>                                      |       |               | <b><u>612,296</u></b> |               | <b><u>552,628</u></b> |
| <b>Long term liabilities</b>                           |       |               |                       |               |                       |
| Long term loan                                         |       |               | <u>247,475</u>        |               | <u>252,636</u>        |
| <b>Net assets</b>                                      |       |               | <b><u>364,821</u></b> |               | <b><u>299,992</u></b> |
| <b>Funds</b>                                           |       |               |                       |               |                       |
| Unrestricted income funds                              |       |               | <u>364,821</u>        |               | <u>299,992</u>        |
| <b>Total Funds</b>                                     |       |               | <b><u>364,821</u></b> |               | <b><u>299,992</u></b> |

# **Coventry Shri Sidhi Vinayagar Devasthanam**

**(Charity Registered No: 1144183)**

**Notes to the Accounts**

**FOR THE YEAR ENDED 31 MARCH 2024**

## **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with FRS102 – The Financial Reporting standard applicable in the UK and Republic of Ireland accounting standards, the statement of recommended practice “Accounting and reporting by Charities” (SORP ) and the charities act 2011.

### **1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to the particular categories of income.

Voluntary income is received by way of grant, donation and gifts and which 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 qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investment included in this year in which it is receivable.

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

### Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2024

#### 1.3 Resources explained.

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.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows.

| 2. <b><u>Voluntary Income</u></b> | <b><u>2024</u></b> | <b><u>2023</u></b> |
|-----------------------------------|--------------------|--------------------|
| Pooja / Archanai/ Donation        | 258,261            | 203,470            |
| Government grant received         | 0                  | 0                  |
| Undiyal                           | 9,294              | 13,055             |
| Gift aid received                 | 0                  | 0                  |
| Income from miscellaneous sales   | 7,826              | 4,838              |
| Membership fees                   | <u>540</u>         | <u>384</u>         |
|                                   | <u>275,921</u>     | <u>221,747</u>     |

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2024

### 3. Investment Income

|                                 |           |          |
|---------------------------------|-----------|----------|
| Rent received from Tamil school | 0         | 0        |
| Bank interest received          | <u>15</u> | <u>0</u> |
|                                 | <u>0</u>  | <u>0</u> |

### 4. Tangible Fixed Assets

|                         | Freehold<br>additions<br>at cost<br>£ | Fixtures<br>Fittings &<br>Equipment<br>£ | Motor<br>Vehicle<br>£ | Religious<br>Assets<br>£ | Total<br>£     |
|-------------------------|---------------------------------------|------------------------------------------|-----------------------|--------------------------|----------------|
| <b>Cost/Revaluation</b> |                                       |                                          |                       |                          |                |
| At 01 April 2023        | 400,000                               | 127,610                                  | 5,000                 | 0                        | 532,610        |
| Additions               | <u>0</u>                              | <u>22,757</u>                            | <u>0</u>              | <u>14,000</u>            | <u>36,757</u>  |
| At 31 March 2024        | <u>400,000</u>                        | <u>150,367</u>                           | <u>5,000</u>          | <u>14,000</u>            | <u>569,367</u> |
| <b>Depreciation</b>     |                                       |                                          |                       |                          |                |
| At 1 April 2023         |                                       | 28,098                                   | 0                     | 0                        | 28,098         |
| Charges for the year    |                                       | 4,511                                    | 500                   | 0                        | 5,011          |
| At 31 March 2024        |                                       | <u>32,609</u>                            | <u>500</u>            | <u>0</u>                 | <u>33,109</u>  |
| <b>Net book values</b>  |                                       |                                          |                       |                          |                |
| At 31 March 2024        | <u>400,000</u>                        | <u>117,758</u>                           | <u>4,500</u>          | <u>14,000</u>            | <u>536,258</u> |
| At 31 March 2023        | <u>400,000</u>                        | <u>99,512</u>                            | <u>5,000</u>          | <u>0</u>                 | <u>504,512</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2024

## 5. Debtors

|             | <u>2024</u>  | <u>2023</u>  |
|-------------|--------------|--------------|
| PAYE        | 106          | 395          |
| Receivables | <u>3,547</u> | <u>3,547</u> |
|             | 3,653        | 3,942        |

## 6. Creditors

|                    |               |          |
|--------------------|---------------|----------|
| Wages and salaries | (247)         | 0        |
| PAYE               | 0             | 0        |
| Loan from members  | <u>0</u>      | <u>0</u> |
|                    | <u>( 247)</u> | <u>0</u> |

## 7. Long term liabilities

|      |                |                |
|------|----------------|----------------|
| Loan | <u>247,475</u> | <u>252,636</u> |
|------|----------------|----------------|

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# Accounts

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**Coventry Shri Sidhi Vinayagar Devasthanam**  
(Charity Registered No: 1144183)

Trustees report and financial statements  
FOR THE YEAR ENDED  
31 MARCH 2023

**Coventry Shri Sidhi Vinayagar Devasthanam**  
(Charity Registered No: 1144183)

**TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**CONTENTS**

- 1 Information
- 2 Trustees' Report
- 3 Report of the Accountants
- 4 Income and expenditure account
- 5 Balance sheet
- 6-9 Notes to Financial Statements

# **Coventry Shri Sidhi Vinayagar Devasthanam**

(Charity Registered No: 1144183)

## **Information**

|                           |                                                                                                                                                                           |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Charity number</b>     | <b>1144183</b>                                                                                                                                                            |
| <b>Registered address</b> | <b>65a George Elliot Road<br/>Coventry<br/>CV1 4HT</b>                                                                                                                    |
| <b>Trustees</b>           | <b>Sellathambi Peranantham<br/>Kandiah Selvaratnam<br/>Subramaniam Kirupaharan<br/>Balasubramaniam Kumarathas<br/>Appathurai Suntharesan<br/>Thambipillai Kajenthiran</b> |
| <b>Chairman</b>           | <b>Kanapathipillai Sittambalam</b>                                                                                                                                        |
| <b>Bankers</b>            | <b>HSBC<br/>Foleshill Road<br/>Coventry</b><br><br><b>Unity Trust Bank</b>                                                                                                |

Coventry Shri Sidhi Vinayagar Devasthanam (CSSVD)

Temple Annual Report – April 2022- March 2023

The Temple Administration Committee has worked very hard, during our financial year from April 2022 to March 2023 to make the best efforts to recover from the difficult period which all devotees and the general public suffered due to the prolonged effects of Covid-19, which seems to have no end. May Lord Vinayagar bless all in protecting us from the acutely devastating effects, which many have succumbed to since late 2019. Lord Vinayagar's grace has enabled us to celebrate all the customary Hindu religious festivals during this period, beginning from the Hindu Tamil New Year of "Subakiruthu".

Undoubtedly, the high point of the year was the Chariot festival culminating in the first week of May 2022, which was attended by a huge number of devotees, exceeding all previous attendances. We thank all devotees and sponsors who have participated in the numerous temple events and assisted with both physical and financial assistance to ensure our continued operation. We had some additions to the temple statues, by the sponsorship of some devotees and some trustees.

The Administration Committee and trustees have spent considerable time on some major improvement items at the Temple. But there is an enormous amount of work to be done ahead of holding the Kumbabishekam in 2024. We kindly and humbly request all devotees and well-wishers to pitch-in with their best efforts in this effort! As all would know the temple operating costs have risen enormously including the mortgage repayments. We pray to Lord Ganesh that he would assist in showing us the way forward.

With Best wishes to all,

Chairman of CSSVD Trust

# Coventry Shri Sidhi Vinayagar Devasthanam (Charity Registered No: 1144183)

Independent Examiner's Report to the Board of Trustees  
FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the above Charity for the year ended 31 March 2023.

## Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for the year under section 43 (2) of the Charity's Act 1993. (The 1993 Act) and that an independent examination is needed.

In my responsibility to:

- Examine the accounts under Section 43 of the 1993 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under Section 43(7) (b) of the 1993 Act: and
- To state whether particular matters have come to my attention.

## Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those accounts. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

In accordance with my examination, no matters have come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 41 of the 1993 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act,
- Have not been met; or

(2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

  
Mrs T Thavarupan  
For and on behalf of  
Angels Accountants

Date: 14<sup>th</sup> September 2023

Mrs T. Thavarupan B.Com,ACMA,CGMA,MAAT  
**ANGELS ACCOUNTING LTD.**  
ACCOUNTANTS & TAX CONSULTANTS  
18 ELMS ROAD, HARROW  
MIDDLESEX, HA3 6BQ  
020 8248 0029  
angelsaccs@gmail.com

# Coventry Shri Sidhi Vinayagar Devasthanam (Charity Registered No: 1144183)

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023

|                                            |       | <u>2023</u>    | <u>2022</u>    |
|--------------------------------------------|-------|----------------|----------------|
|                                            | Notes | £              | £              |
| <b>Incoming resources</b>                  |       |                |                |
| Voluntary income                           | 2     | 221,747        | 184,482        |
| Investment income                          | 3     | <u>0</u>       | <u>0</u>       |
| <b>Total incoming resources</b>            |       | <u>221,747</u> | <u>184,482</u> |
| <br><b>Resources explained</b>             |       |                |                |
| Wages & salaries                           |       | 46,049         | 39,529         |
| Premises cost                              |       | 14,643         | 14,209         |
| Rent                                       |       | 0              | 0              |
| Priest expenses                            |       | 38,987         | 9,898          |
| Legal & professional fees                  |       | 9,097          | 4,175          |
| Repairs & maintenance                      |       | 21,286         | 15,015         |
| Telephone / Printing, postage & stationary |       | 2,462          | 1,522          |
| Other expenses                             |       | 450            | 231            |
| Bank charges                               |       | 1,907          | 1,562          |
| Bank interest                              |       | 14,045         | 9,046          |
| Temple Pooja/Food/Thiruvizha expenses      |       | 48,474         | 51,386         |
| Motor running expenses                     |       | 1,482          |                |
| Depreciation of fixtures & fittings        |       | <u>3,793</u>   | <u>3,723</u>   |
| <br><b>Total resources expended</b>        |       | <u>202,675</u> | <u>150,296</u> |
| <br><b>Net incoming resources</b>          |       | 19,072         | 34,186         |
| <br><b>Total funds brought forward</b>     |       | 280,920        | 246,734        |
| <br><b>Total funds carried forward</b>     |       | <u>299,992</u> | <u>280,920</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

## BALANCE SHEET

AS AT 31 MARCH 2023

|                                                        | Notes | £             | <u>2023</u><br>£ | £             | <u>2022</u><br>£ |
|--------------------------------------------------------|-------|---------------|------------------|---------------|------------------|
| <b>Fixed assets</b>                                    |       |               |                  |               |                  |
| Tangible assets                                        | 04    |               | 504,512          |               | 502,130          |
| <b>Current assets</b>                                  |       |               |                  |               |                  |
| Debtors                                                | 05    | 3,942         |                  | 3,923         |                  |
| Cash at bank and in hand                               |       | <u>44,174</u> |                  | <u>33,732</u> |                  |
|                                                        |       | 48,116        |                  | 37,655        |                  |
| <b>Current liabilities</b>                             |       |               |                  |               |                  |
| <u>Creditors</u> : Amount falling due within One year. | 06    | ( 0 )         |                  | ( 0 )         |                  |
| <b>Net current liabilities</b>                         |       |               | <u>48,116</u>    |               | <u>37,655</u>    |
| <b>Net Assets</b>                                      |       |               | <u>552,628</u>   |               | <u>539,785</u>   |
| <b>Long term liabilities</b>                           |       |               |                  |               |                  |
| Long term loan                                         |       |               | <u>252,636</u>   |               | <u>258,865</u>   |
| <b>Net assets</b>                                      |       |               | <u>299,992</u>   |               | <u>280,920</u>   |
| <b>Funds</b>                                           |       |               |                  |               |                  |
| Unrestricted income funds                              |       |               | <u>299,992</u>   |               | <u>280,920</u>   |
| <b>Total Funds</b>                                     |       |               | <u>299,922</u>   |               | <u>280,920</u>   |

## **Coventry Shri Sidhi Vinayagar Devasthanam**

**(Charity Registered No: 1144183)**

**Notes to the Accounts**

**FOR THE YEAR ENDED 31 MARCH 2023**

### **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

#### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards, the statement of recommended practice "Accounting and reporting by Charities" issued in March 2005 (SORP 2005) and the charities act 1993.

#### **1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to the particular categories of income.

Voluntary income is received by way of grant, donation and gifts and which 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 qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investment included in this year in which it is receivable.

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2023

## 1.3 Resources explained.

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.

## 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows.

| 2. <u>Voluntary Income</u>      | <u>2023</u>    | <u>2022</u>    |
|---------------------------------|----------------|----------------|
| Pooja / Archanai/ Donation      | 203,470        | 173,415        |
| Government grant received       | 0              | 1,209          |
| Undiyal                         | 13,055         | 7,415          |
| Gift aid received               | 0              | 0              |
| Income from miscellaneous sales | 4,838          | 1,951          |
| Membership fees                 | <u>384</u>     | <u>492</u>     |
|                                 | <u>221,747</u> | <u>184,482</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2023

### 3. Investment Income

|                                 |          |          |
|---------------------------------|----------|----------|
| Rent received from Tamil school | 0        | 0        |
| Bank interest received          | <u>0</u> | <u>0</u> |
|                                 | <u>0</u> | <u>0</u> |

| 4. <u>Tangible Fixed Assets</u> | Freehold<br>additions<br>at cost<br>£ | Fixtures<br>Fittings &<br>Equipment<br>£ | Motor<br>Vehicle<br>£ | Total<br>£     |
|---------------------------------|---------------------------------------|------------------------------------------|-----------------------|----------------|
| <b>Cost/Revaluation</b>         |                                       |                                          |                       |                |
| At 01 April 2022                | 400,000                               | 126,435                                  | 0                     | 526,435        |
| Additions                       | <u>0</u>                              | <u>1,175</u>                             | <u>5,000</u>          | <u>6,175</u>   |
| At 31 March 2023                | <u>400,000</u>                        | <u>127,610</u>                           | <u>5,000</u>          | <u>532,610</u> |
| <b>Depreciation</b>             |                                       |                                          |                       |                |
| At 1 April 2022                 |                                       | 24,305                                   | 0                     | 24,305         |
| Charges for the year            |                                       | 3,793                                    | 0                     | 3,793          |
|                                 |                                       | <u>28,098</u>                            | <u>0</u>              | <u>28,098</u>  |
| At 31 March 2023                |                                       | <u>28,098</u>                            | <u>0</u>              | <u>28,098</u>  |
| <b>Net book values</b>          |                                       |                                          |                       |                |
| At 31 March 2023                | <u>400,000</u>                        | <u>99,512</u>                            | <u>5,000</u>          | <u>504,512</u> |
| At 31 March 2022                | <u>400,000</u>                        | <u>102,130</u>                           | <u>0</u>              | <u>502,130</u> |

## Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2023

### 5. Debtors

|             | <u>2023</u>  | <u>2022</u>  |
|-------------|--------------|--------------|
| PAYE        | 395          | 376          |
| Receivables | <u>3,547</u> | <u>3,547</u> |
|             | 3, 942       | 3,923        |

### 6. Creditors

|                    |          |          |
|--------------------|----------|----------|
| Wages and salaries | 0        | 0        |
| PAYE               | 0        | 0        |
| Loan from members  | <u>0</u> | <u>0</u> |
|                    | <u>0</u> | <u>0</u> |

### 7. Long term liabilities

|      |                |                |
|------|----------------|----------------|
| Loan | <u>252,636</u> | <u>258,865</u> |
|------|----------------|----------------|

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# Accounts

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**Coventry Shri Sidhi Vinayagar Devasthanam**  
(Charity Registered No: 1144183)

Trustees report and financial statements  
FOR THE YEAR ENDED  
31 MARCH 2022

# **Coventry Shri Sidhi Vinayagar Devasthanam**

(Charity Registered No: 1144183)

## **TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**

### **CONTENTS**

- 1 Information
- 2 Trustees' Report
- 3 Report of the Accountants
- 4 Income and expenditure account
- 5 Balance sheet
- 6-9 Notes to Financial Statements

# **Coventry Shri Sidhi Vinayagar Devasthanam**

**(Charity Registered No: 1144183)**

## **Information**

**Charity number**

**1144183**

**Registered address**

**65a George Elliot Road  
Coventry  
CV1 4HT**

**Trustees**

**Sellathambi Peranantham  
Kandiah Selvaratnam  
Subramaniam Kirupaharan  
Balasubramaniam Kumarathas  
Appathurai Suntharesan  
Thambipillai Kajenthiran**

**Chairman**

**Kanapathipillai Sittambalam**

**Bankers**

**HSBC  
Foleshill Road  
Coventry**

**Unity Trust Bank**

ANGELS ACCOUNTING LTD.  
18 CLIVE ROAD, HARLOW  
ESSEX, SS16 5JH  
020 8378 0050  
info@angelsaccounting.co.uk

CSSVD Annual Report - April 2021 to March 2022

1. Several improvements despite some limited stop start restrictions placed by Govt. on Covid Lockdown during the year from April 2021 into early 2022. The temple Priests and devotees conducted the Annual festival on a very restricted scale, without the customary Chariot Procession celebration due to Covid demands having to be complied with! However, this was a significant success and the devotees enjoyed and supported the event.
2. A) We had one of our Priests Maheskumara kurukkal who completed his two-year stint at our Temple and returned back to Sri Lanka in March 2021. We also had a new priest, Siva Shri Pathmakumara JeyaramaSarma, who arrived from Sri Lanka to serve for two years at CSSVD.  
B) It was also quite unfortunate that another Priest had to depart from Temple service after only having served just over half his anticipated period of service.  
C) Despite considerable patience and tolerance from most Trustees, a serious conduct issue by the Secretary led to his voluntary resignation following an Administration Committee meeting, in early November 2020, resulted in this Secretary's resignation being accepted, after a cooling off period of some 3-4 months later in March 2021, despite his retraction of his resignation about a fortnight after his initial resignation. Subsequently this former Secretary sued the Temple and lost the case in Court.

The above clearly have resulted in increased costs to the Temple, not experienced previously, as will be seen from the accounts, in addition to a great deal of inconvenience and unnecessary work.

3. Now moving to a number of positive events at the Temple. Several of the deities sannithanams, Lords Sivalingam, Venkateswarar, Panchamuha Vinayagar, Nagathambiran, Rama Saba, Nadarajar Sivakami, Vasantha Mandapam were all renovated with the contributions & help of many devotees! Similarly, some six devotees also sponsored bronze statues of our four main Hindu Saints (Thirugnanasambanthar, Thirunavukkarasar, Suntharamoorthy Nayanar, Two statues of Manikkavasagar) and one of baby Krishnar. The saints' statues were consecrated on Panguni Uththiram, a very special day for Lord Siva!
4. As the Temple is growing and developing due to increasing numbers of devotees, the need for more priests is becoming more urgent. So also, is the need to develop the Temple facilities such as Toilets, More Storage and improved accommodation for Priests and Artists (Thavil+Nathaswaram) on special occasions.
5. One final reminder that in two years it will be 12 years in 2024 and we should prepare for the next Kumbabishekam in 2024. There are only a few months to plan, agree, prepare and execute the work including the most important aspect of funding these Thiruppani activities.

May Lord Vinayagar Bless All,  
Chairman of Trustees

# **Coventry Shri Sidhi Vinayagar Devasthanam**

## **(Charity Registered No: 1144183)**

**Independent Examiner's Report to the Board of Trustees**  
**FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the above Charity for the year ended 31 March 2022.

### **Respective responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for the year under section 43 (2) of the Charity's Act 1993. (The 1993 Act) and that an independent examination is needed.

In my responsibility to:

- Examine the accounts under Section 43 of the 1993 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under Section 43(7) (b) of the 1993 Act: and
- To state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those accounts. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In accordance with my examination, no matters have come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 41 of the 1993 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act,Have not been met; or
- (2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



**Mrs T Thavarupan**  
**For and on behalf of**  
**Angels Accountants**

**Date: 19<sup>th</sup> July 2022**

**Mrs T. Thavarupan B.Com,ACMA,CMA,MAAT**  
**ANGELS ACCOUNTING LTD.**  
**ACCOUNTANTS & TAX CONSULTANTS**  
**18 ELMS ROAD, HARROW**  
**MIDDLESEX, HA3 6BQ**  
**020 8248 0029**  
**angelsaccs@gmail.com**

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

### INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

|                                            |       | <u>2022</u>           | <u>2021</u>           |
|--------------------------------------------|-------|-----------------------|-----------------------|
|                                            | Notes | £                     | £                     |
| <b>Incoming resources</b>                  |       |                       |                       |
| Voluntary income                           | 2     | 184,482               | 119,293               |
| Investment income                          | 3     | <u>0</u>              | <u>44</u>             |
| <b>Total incoming resources</b>            |       | <b><u>184,482</u></b> | <b><u>119,337</u></b> |
| <br><b>Resources explained</b>             |       |                       |                       |
| Wages & salaries                           |       | 39,529                | 42,122                |
| Premises cost                              |       | 14,209                | 12,240                |
| Rent                                       |       | 0                     | 4,800                 |
| Priest expenses                            |       | 9,898                 | 1,600                 |
| Legal & professional fees                  |       | 4,175                 | 6,341                 |
| Repairs & maintenance                      |       | 15,015                | 5,322                 |
| Telephone / Printing, postage & stationary |       | 1,522                 | 1,267                 |
| Other expenses                             |       | 231                   | 0                     |
| Bank charges                               |       | 1,562                 | 3,444                 |
| Bank interest                              |       | 9,046                 | 6,277                 |
| Temple Pooja/Food/Thiruvizha expenses      |       | 51,386                | 16,835                |
| Depreciation of fixtures & fittings        |       | <u>3,723</u>          | <u>3,723</u>          |
| <b>Total resources expended</b>            |       | <b><u>150,296</u></b> | <b><u>103,971</u></b> |
| <b>Net incoming resources</b>              |       | <b>34,186</b>         | <b>15,366</b>         |
| <b>Total funds brought forward</b>         |       | <b>246,734</b>        | <b>231,368</b>        |
| <b>Total funds carried forward</b>         |       | <b><u>280,920</u></b> | <b><u>246,734</u></b> |

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

### BALANCE SHEET

AS AT 31 MARCH 2022

|                                                        | Notes | £             | <u>2022</u><br>£ | £               | <u>2021</u><br>£ |
|--------------------------------------------------------|-------|---------------|------------------|-----------------|------------------|
| <b>Fixed assets</b>                                    |       |               |                  |                 |                  |
| Tangible assets                                        | 04    |               | 502,130          |                 | 503,503          |
| <b>Current assets</b>                                  |       |               |                  |                 |                  |
| Debtors                                                | 05    | 3,923         |                  | 3,547           |                  |
| Cash at bank and in hand                               |       | <u>33,732</u> |                  | <u>20,699</u>   |                  |
|                                                        |       | 37,655        |                  | 24,246          |                  |
| <b>Current liabilities</b>                             |       |               |                  |                 |                  |
| <u>Creditors</u> : Amount falling due within One year. | 06    | ( 0 )         |                  | <u>(12,321)</u> |                  |
| <b>Net current liabilities</b>                         |       |               | <u>37,655</u>    |                 | <u>11,925</u>    |
| <b>Net Assets</b>                                      |       |               | <u>539,785</u>   |                 | <u>515,428</u>   |
| <b>Long term liabilities</b>                           |       |               |                  |                 |                  |
| Long term loan                                         |       |               | <u>258,865</u>   |                 | <u>268,694</u>   |
| <b>Net assets</b>                                      |       |               | <u>280,920</u>   |                 | <u>246,734</u>   |
| <b>Funds</b>                                           |       |               |                  |                 |                  |
| Unrestricted income funds                              |       |               | <u>280,920</u>   |                 | <u>231,368</u>   |
| <b>Total Funds</b>                                     |       |               | <u>280,920</u>   |                 | <u>246,734</u>   |

# **Coventry Shri Sidhi Vinayagar Devasthanam**

**(Charity Registered No: 1144183)**

**Notes to the Accounts**

**FOR THE YEAR ENDED 31 MARCH 2022**

## **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards, the statement of recommended practice "Accounting and reporting by Charities" issued in March 2005 (SORP 2005) and the charities act 1993.

### **1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to the particular categories of income.

Voluntary income is received by way of grant, donation and gifts and which 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 qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investment included in this year in which it is receivable.

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2022

## 1.3 Resources explained.

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.

## 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows.

| 2. <u>Voluntary Income</u>      | <u>2022</u>    | <u>2021</u>    |
|---------------------------------|----------------|----------------|
| Pooja / Archanai                | 173,415        | 79,801         |
| Government grant received       | 1,209          | 24,292         |
| Undiyal                         | 7,415          | 0              |
| Gift aid received               | 0              | 0              |
| Income from miscellaneous sales | 1,951          | 0              |
| Donation received for land      | 0              | 15,200         |
| Membership fees                 | 492            | 0              |
|                                 | <u>184,482</u> | <u>119,293</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2022

### 3. Investment Income

|                                 |          |           |
|---------------------------------|----------|-----------|
| Rent received from Tamil school | 0        | 0         |
| Bank interest received          | <u>0</u> | <u>44</u> |
|                                 | <u>0</u> | <u>44</u> |

### 4. Tangible Fixed Assets

|                         | Freehold<br>additions<br>at cost<br>£ | Fixtures<br>Fittings &<br>Equipment<br>£ | Total<br>£     |
|-------------------------|---------------------------------------|------------------------------------------|----------------|
| <b>Cost/Revaluation</b> |                                       |                                          |                |
| At 01 April 2021        | 400,000                               | 124,085                                  | 524,085        |
| Additions               | <u>0</u>                              | <u>2,350</u>                             | <u>2,350</u>   |
| At 31 March 2022        | <u>400,000</u>                        | <u>126,435</u>                           | <u>526,435</u> |
| <b>Depreciation</b>     |                                       |                                          |                |
| At 1 April 2021         |                                       | 20,582                                   | 20,582         |
| Charges for the year    | 0                                     | 3,723                                    | 3,723          |
|                         | <u>0</u>                              | <u>24,305</u>                            | <u>24,305</u>  |
| At 31 March 2022        | <u>0</u>                              | <u>24,305</u>                            | <u>24,305</u>  |
| <b>Net book values</b>  |                                       |                                          |                |
| At 31 March 2022        | <u>400,000</u>                        | <u>102,130</u>                           | <u>502,130</u> |
| At 31 March 2021        | <u>400,000</u>                        | <u>103,503</u>                           | <u>503,503</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2022

## 5. Debtors

|             | <u>2022</u>  | <u>2021</u>  |
|-------------|--------------|--------------|
| PAYE        | 376          |              |
| Receivables | <u>3,547</u> | <u>3,547</u> |
|             | 3, 923       | 3,547        |

## 6. Creditors

|                    |          |               |
|--------------------|----------|---------------|
| Wages and salaries | 0        | 7,141         |
| PAYE               | 0        | 180           |
| Loan from members  | <u>0</u> | <u>5,000</u>  |
|                    | <u>0</u> | <u>12,321</u> |

## 7. Long term liabilities

|      |                |                |
|------|----------------|----------------|
| Loan | <u>268,694</u> | <u>268,694</u> |
|------|----------------|----------------|

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# Accounts

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**Coventry Shri Sidhi Vinayagar Devasthanam**  
(Charity Registered No: 1144183)

Trustees report and financial statements  
FOR THE YEAR ENDED  
31 MARCH 2021

**Coventry Shri Sidhi Vinayagar Devasthanam**  
(Charity Registered No: 1144183)

**TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**CONTENTS**

- 1 Information
- 2 Trustees' Report
- 3 Report of the Accountants
- 4 Income and expenditure account
- 5 Balance sheet
- 6-9 Notes to Financial Statements

# **Coventry Shri Sidhi Vinayagar Devasthanam**

(Charity Registered No: 1144183)

## **Information**

|                           |                                                                                                                   |
|---------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>Charity number</b>     | <b>1144183</b>                                                                                                    |
| <b>Registered address</b> | <b>65a George Elliot Road<br/>Coventry<br/>CV1 4HT</b>                                                            |
| <b>Trustees</b>           | <b>Sellathambi Peranantham<br/>Kandiah Selvaratnam<br/>Subramaniam Kirupaharan<br/>Balasubramaniam Kumarathas</b> |
| <b>Chairman</b>           | <b>Kanapathipillai Sittambalam</b>                                                                                |
| <b>Bankers</b>            | <b>HSBC<br/>Foleshill Road<br/>Coventry</b>                                                                       |
| <b>Accountants</b>        | <b>Angels Accountants<br/>International House<br/>776-778 Barking road<br/>London<br/>E13 9PJ</b>                 |

# COVENTRY SHRI SIDHI VINAYAGAR DEVASTHANAM

## ANNUAL REPORT 2020 – 21

The temple, Lord Vinayagar's devotees and our priests were quite adversely affected by the onset of COVID – 19 from late 2019 and this worsened from the lock-down from 23 March 2020, which ran well into the third quarter of the year 2020, albeit some restrictions were partially and progressively relaxed.

This severely affected devotee attendance and hence temple income. It would have been impossible to continue without government financial support as well as that from many devotees, who also contributed to boost temple purchase reserved funds.

We have been fortunate in managing to buy the Temple with a substantial repayment mortgage, over 20 years, from a very sympathetic & considerate lending institution. The purchase was completed on Chaturthi thithi, Sathaya Nadshaththiram in the Tamil month of Aadi, in 2020. So it is now in the ownership of all devotees, who contributed a substantial £125,000, for the purchase. Other costs of purchase amounted circa £20,000. A word of thanks to Sinnthambi family who shared their good fortune of some 4 years earlier by buying the temple then and assuring a sale to the trust at the same purchase price, that they paid. Also during this period there has been some issues which has bothered and affected the temple administration in operating the temple, resulting in the enforced removal of one trustee and the resignation of another trustee!

Numerous members of our congregation were adversely affected by COVID -19, but we appear to have been fortunate in not losing any one to this dreaded disease. Finally as you well know the COVID – 19 lockdown was re-applied in late 2020 and lifted some months later!

There have been several improvement projects undertaken and completed since the end of the last financial year on 31 March 2021, which will be reported in next year's report.

Thank you all,

Chairman of Trustees

For and behalf of all trustees

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

Independent Examiner's Report to the Board of Trustees  
FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of the above Charity for the year ended 31 March 2021.

### Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for the year under section 43 (2) of the Charity's Act 1993. (The 1993 Act) and that an independent examination is needed.

In my responsibility to:

- Examine the accounts under Section 43 of the 1993 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under Section 43(7) (b) of the 1993 Act: and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those accounts. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In accordance with my examination, no matters have come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 41 of the 1993 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act,Have not been met; or
- (2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

  
Mrs T. Thavarupan  
For and on behalf of  
Angels Accountants

Mrs T. Thavarupan B.Com,ACMA,CGMA,MAAT  
**ANGELS ACCOUNTING LTD.**  
ACCOUNTANTS & TAX CONSULTANTS  
18 ELMS ROAD, HARROW  
MIDDX, HA3 6BQ  
020 8248 0029  
angelsaccs@gmail.com

Date: 14<sup>th</sup> September 2021

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

### INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

|                                            |       | <u>2021</u>    | <u>2020</u>    |
|--------------------------------------------|-------|----------------|----------------|
|                                            | Notes | £              | £              |
| <b>Incoming resources</b>                  |       |                |                |
| Voluntary income                           | 2     | 119,293        | 188,239        |
| Investment income                          | 3     | 44             | 3,614          |
| <b>Total incoming resources</b>            |       | <u>119,337</u> | <u>191,853</u> |
| <br><b>Resources explained</b>             |       |                |                |
| Wages & salaries                           |       | 42,122         | 33,420         |
| Premises cost                              |       | 12,240         | 16,774         |
| Rent                                       |       | 4,800          | 21,600         |
| Priest expenses                            |       | 1,600          | 7,959          |
| Legal & professional fees                  |       | 6,341          | 4,454          |
| Repairs & maintenance                      |       | 5,322          | 4,957          |
| Telephone / Printing, postage & stationary |       | 1,267          | 827            |
| Other expenses                             |       | 0              | 1,944          |
| Bank charges                               |       | 3,444          | 2,063          |
| Bank interest                              |       | 6,277          | 0              |
| Temple Pooja/Food/Thiruvizha expenses      |       | 16,835         | 50,007         |
| Depreciation of fixtures & fittings        |       | <u>3,723</u>   | <u>3,723</u>   |
| <br><b>Total resources expended</b>        |       | <u>103,971</u> | <u>147,728</u> |
| <br><b>Net incoming resources</b>          |       | 15,366         | 44,125         |
| <br><b>Total funds brought forward</b>     |       | 231,368        | 187,243        |
| <br><b>Total funds carried forward</b>     |       | <u>246,734</u> | <u>231,368</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

## BALANCE SHEET AS AT 31 MARCH 2021

|                                                        | Notes | £               | <u>2021</u><br>£ | £              | <u>2020</u><br>£ |
|--------------------------------------------------------|-------|-----------------|------------------|----------------|------------------|
| <b>Fixed assets</b>                                    |       |                 |                  |                |                  |
| Tangible assets                                        | 04    |                 | 503,503          |                | 107,225          |
| <b>Current assets</b>                                  |       |                 |                  |                |                  |
| Debtors                                                | 05    | 3,547           |                  | 3,547          |                  |
| Cash at bank and in hand                               |       | <u>20,699</u>   |                  | <u>120,917</u> |                  |
|                                                        |       | 24,246          |                  | 124,464        |                  |
| <b>Current liabilities</b>                             |       |                 |                  |                |                  |
| <u>Creditors</u> : Amount falling due within One year. | 06    | <u>(12,321)</u> |                  | <u>( 321)</u>  |                  |
| <b>Net current liabilities</b>                         |       |                 | <u>11,925</u>    |                | <u>124,143</u>   |
| <b>Net Assets</b>                                      |       |                 | <u>515,428</u>   |                | <u>231,368</u>   |
| <b>Long term liabilities</b>                           |       |                 |                  |                |                  |
| Long term loan                                         |       |                 | <u>268,694</u>   |                | <u>0</u>         |
| <b>Net assets</b>                                      |       |                 | <u>246,734</u>   |                | <u>231,368</u>   |
| <b>Funds</b>                                           |       |                 |                  |                |                  |
| Unrestricted income funds                              |       |                 | <u>231,368</u>   |                | <u>231,368</u>   |
| <b>Total Funds</b>                                     |       |                 | <u>246,734</u>   |                | <u>231,368</u>   |

# **Coventry Shri Sidhi Vinayagar Devasthanam**

**(Charity Registered No: 1144183)**

**Notes to the Accounts**

**FOR THE YEAR ENDED 31 MARCH 2021**

## **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards, the statement of recommended practice "Accounting and reporting by Charities" issued in March 2005 (SORP 2005) and the charities act 1993.

### **1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to the particular categories of income.

Voluntary income is received by way of grant, donation and gifts and which 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 qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investment included in this year in which it is receivable.

# Coventry Shri Sidhi Vinayagar Devasthanam

## (Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2021

### 1.3 Resources explained.

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.

### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows.

| 2. <u>Voluntary Income</u>      | <u>2021</u>    | <u>2020</u>    |
|---------------------------------|----------------|----------------|
| Pooja / Archanai                | 79,801         | 156,190        |
| Government grant received       | 24,292         | 0              |
| Undiyal                         | 0              | 12,593         |
| Gift aid received               | 0              | 6,536          |
| Income from miscellaneous sales | 0              | 1,228          |
| Donation received for land      | 15,200         | 11,355         |
| Membership fees                 | 0              | 337            |
|                                 | <u>119,293</u> | <u>188,239</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2021

## 3. Investment Income

|                                 |           |              |
|---------------------------------|-----------|--------------|
| Rent received from Tamil school | 0         | 3,385        |
| Bank interest received          | <u>44</u> | <u>229</u>   |
|                                 | <u>44</u> | <u>3,614</u> |

## 4. Tangible Fixed Assets

|                         | Freehold<br>additions<br>at cost<br>£ | Fixtures<br>Fittings &<br>Equipment<br>£ | Total<br>£     |
|-------------------------|---------------------------------------|------------------------------------------|----------------|
| <b>Cost/Revaluation</b> |                                       |                                          |                |
| At 01 April 2020        | 0                                     | 124,085                                  | 124,085        |
| Additions               | <u>400,000</u>                        | <u>0</u>                                 | <u>400,000</u> |
| <u>0</u>                |                                       |                                          |                |
| At 31 March 2021        | <u>400,000</u>                        | <u>124,085</u>                           | <u>524,085</u> |
| <b>Depreciation</b>     |                                       |                                          |                |
| At 1 April 2020         |                                       | 16,859                                   | 16,859         |
| Charges for the year    | 0                                     | 3,723                                    | 3,723          |
|                         | <u>0</u>                              | <u>20,582</u>                            | <u>20,582</u>  |
| At 31 March 2021        | <u>0</u>                              | <u>20,582</u>                            | <u>20,582</u>  |
| <b>Net book values</b>  |                                       |                                          |                |
| At 31 March 2021        | <u>400,000</u>                        | <u>103,503</u>                           | <u>503,503</u> |
| At 31 March 2020        | <u>0</u>                              | <u>107,225</u>                           | <u>107,225</u> |

# Coventry Shri Sidhi Vinayagar Devasthanam

(Charity Registered No: 1144183)

Notes to the Accounts

FOR THE YEAR ENDED 31 MARCH 2021

## 5. Debtors

|             | <u>2021</u>  | <u>2020</u>  |
|-------------|--------------|--------------|
| Receivables | <u>3,547</u> | <u>3,547</u> |
|             | <u>3,547</u> | <u>4,226</u> |

## 6. Creditors

|                    |               |            |
|--------------------|---------------|------------|
| Wages and salaries | 7,141         |            |
| PAYE               | 180           | 321        |
| Loan from members  | <u>5,000</u>  | <u>0</u>   |
|                    | <u>12,321</u> | <u>321</u> |

## 7. Long term liabilities

|      |                |          |
|------|----------------|----------|
| Loan | <u>268,694</u> | <u>0</u> |
|------|----------------|----------|