



# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2021		28	02	2022

## Section A Reference and administration details

Charity name

Liverpool Ganesh Trust Liverpool Ltd

Other names charity is known by

Registered charity number (if any) 1147647

Charity's principal address

Delfby Crescent Resource Centre

Delfby Crescent, Kirkby

Liverpool

Postcode

L32 8TN

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Vijayarani Sureshkumar			
2	Sureshkumar Thangaraj			
3	Murali Thangaraj			
4				
5				
6				
7				
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10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

To provide a Hindu place of worship and a forum for scholarly discussions of the Hindu philosophy. To conduct and sponsor religious, spiritual, charitable, educational, social and cultural activities for the benefit of the Hindu community. To preserve and embellish Hindu traditions, cultural heritage and to teach its younger members the history and development of the Hindu philosophy and religion.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity has undertaken fundraising events to enable the development of the temple and provision of scholarly support, has provided educational and cultural support to the Hindu community in the Liverpool area with special emphasis on social and spiritual support.

Due to the easing of Covid restrictions the charity has been able to resume many of its activities that had previously been restricted.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Trustees abide by the Charity's objectives in all matters relating to its constitution.

**Summary of the main achievements of the charity during the year**

The charity has continued with the development of the temple and has provided educational and cultural support to the Hindu community in the Liverpool area with special emphasis on social and spiritual support.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

The charity maintains reserves sufficient to cover the cashflow needs.

**Details of any funds materially in deficit**

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity's main form of fund raising is from the holding of events to raise money and the continued regular support of the temple attendees.

The fundraising has continued to develop the facilities of the temple and pay for religious scholars to provide spiritual support.

All monies raised are invested in the temple and religious scholars.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

**Signature(s)**

**Full name(s)**

**Position (eg Secretary, Chair, etc)**

**Date**

Vijayarani Sureshkumar	
Trustee	

29/12/2022

**LIVERPOOL GANESH TRUST LTD  
TRUSTEES ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**Liverpool Ganesh Trust Ltd**  
**Trustees Annual Report and Financial Statements**  
**For The Year Ended 28 February 2022**

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**Liverpool Ganesh Trust Ltd**  
**Legal and Administrative Information**  
**For The Year Ended 28 February 2022**

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<b>Charity Number</b>	1147647
<b>Trustees</b>	Vijayarani Sureshkumar Sureshkumar Thangaraj
<b>Registered Office</b>	Delfby Crescent Resource Centre Delfby Crescent Kirkby Liverpool L32 8TN
<b>Independent Examiner</b>	Graham Swann FFA FIPA Swann Accountants Ltd Incorporated Financial Accountants 19a Mackets Lane Halewood Liverpool L25 0LQ



**Liverpool Ganesh Trust Ltd**  
**Charity No. 1147647**  
**Trustees Report For The Year Ended 28 February 2022**

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The Trustees presents their annual report and the financial statements for the period ending 28 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's constitution, The charities Act 2011 and "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)" as amended for accounting periods commencing from 1 January 2016.

**Governing Document**

Liverpool Ganesh Trust Ltd is a Charitable Incorporated Organisation, registered with the Charity Commission, governed by its constitution. The CIO was registered on 9 February 2011.

**Objectives and activities**

The purposes of the charity is to provide a Hindu place of worship and a forum for scholarly discussions of the Hindu philosophy. To conduct and sponsor religious, spiritual, charitable, educational, social and cultural activities for the benefit of the Hindu community. To preserve and embellish Hindu traditions, cultural heritage and to teach its younger members the history and development of the Hindu philosophy and religion. The trustees abide by charity objectives to accept or decline funding applications.

**Achievements and performance**

The period of 1 March 2021 to 28 February 2022 remained a challenging year for the Charity in being able to build and sustain funds due to the on-going impact of the Covid-19 pandemic however, donations increased although fund raising events were impacted.

The charity's main form of fund raising is from donations from regular support of the temple attendees.

When permitted by Covid regulations the charity continued to provide educational and cultural support to the Hindu community in the Liverpool area with special emphasis on social and spiritual support.

**Financial Review**

The trustees are satisfied with reserves for 2021/22. The charity maintains reserves sufficient to cover cashflow needs. the charity we will continue to work to promote the charity and build funds to retain a positive position.

### **Statement of Trustees Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice Accounting and Reporting by Charities, issued in March 2005;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the board of Trustees on 29 December 2022.

Vijayarani Sureshkumar  
**Trustee**

**Liverpool Ganesh Trust Ltd  
Independent Examiners Report  
For The Period Ended 28 February 2022**

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**Independent examiner's report to the trustees of Liverpool Ganesh Trust Ltd**

I report to the trustees on my examination of the accounts of the charity for the period ended 28 February 2022.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act". In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



29 December 2022

Graham Swann FFA FIPA  
Swann Accountants Ltd  
Incorporated Financial Accountants  
16a Mackets Lane  
Liverpool  
L25 0LQ

**Liverpool Ganesh Trust Ltd**  
**Statement of Financial Activities**  
**For The Year ended 28 February 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted income funds £	2021 Total funds £	2021 Prior year funds £
<b>Income</b>					
<b>Income and endowments from:</b>					
Donations and legacies		86,218	-	86,207	51,343
<b>Total</b>		<u>86,218</u>	-	<u>86,207</u>	<u>51,343</u>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Raising funds			-		
Charitable activities		50,080	-	50,080	45,875
<b>Total</b>		<u>50,080</u>	-	<u>50,080</u>	<u>95,693</u>
					-
<b>Net income</b>		<u>36,138</u>	-	<u>5,468</u>	<u>5,468</u>
 <b>Reconciliation of funds:</b>					
Total funds brought forward		(2,483)	-	(2,483)	(7,951)
<b>Total funds carried forward</b>		<u>(33,655)</u>	-	<u>(33,655)</u>	<u>(2,483)</u>

The statement of financial activities includes all gains and losses recognised in the period.  
All income and expenditure derive from continuing activities.

**Liverpool Ganesh Trust Ltd**  
**Balance Sheet**  
**As at 28 February 2022**

	2022	2022	2022
	Unrestricted funds	Restricted income funds	Total for period
	£	£	£
<b>Fixed Assets</b>			
Tangible Assets	741		741
<b>Current assets</b>			
Cash at bank and in hand	45,905	-	45,905
<b>Total current assets</b>	45,905	-	45,905
<b>Creditors: amounts falling due within one year</b>	12,991	-	12,991
<b>Net current assets/(liabilities)</b>	32,914	-	32,914
<b>Total assets less current liabilities</b>	33,655	-	33,655
<b>Total net assets or liabilities</b>	33,655	-	33,655
Funds of the Charity			
Restricted income funds	-	-	-
Unrestricted funds	33,655		33,655
<b>Total funds</b>	33,655	-	33,655

*The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.*

*The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.*

*The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.*

The financial statements were approved by The Trustees on 29 December 2022

Vijayarani Sureshkumar  
**Trustee**

**Liverpool Ganesh Trust Ltd**  
**Notes to the Financial Statements**  
**For The Period Ended 28 February 2022**

## **1. Accounting Policies**

### **1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the CIO's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

### **1.2. Going Concern**

At the time of approving the financial statements, the Trustees has a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3. Income**

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount.

### **1.4 Taxation**

The charity is exempt from Corporation Tax on its charitable activities.

## **2. Expenditure**

<b>Analysis</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
<b>Expenditure on raising funds:</b>			<b>£</b>
Staging fundraising events	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-

## **3. Charitable activities**

<b>Expenditure on charitable activities:</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
Charitable donations	86,218	-	86,218
<b>Total expenditure on charitable activities</b>	86,218	-	86,218

**Liverpool Ganesh Trust Ltd**  
**Notes to the Financial Statements**  
**For The Period Ended 28 February 2022**

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**4. Trustees Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 28 February 2022

**Trustees' Expenses**

There were no Trustees' expenses paid for the year ended 28 February 2022.

Liverpool Ganesh Trust

Charity Number - **1147647**

Independent Examiners Report

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the
- 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.

29 December 2022

Graham Swann FFA FIPA  
Swann Accountants Ltd  
Incorporated Financial Accountants  
16a Mackets Lane  
Liverpool  
L25 0LQ