

Company registration number: 08564389

Charity registration number: 1156240

Shri Meenatchi Amman (Hindu) Temple Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

RSBC
Chartered Certified Accountants
11 Approach Road
Wimbledon
London
SW20 8BA

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Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Incorporation

The charitable company was incorporated on 11 June 2013

Reference and administrative details

Registered Company number
0856389 (England and Wales)

Registered Charity number

1156240

Registered office

The Gate House
Abercromby Avenue
High Wycombe
Buckinghamshire
HP12 BW

Trustees

Mrs N Puvanachandran (Resigned 30/06/2019)

Mrs D Ragunathan

Mrs P Sinnappu (Resigned 30/06/2019)

Dr M Thavaraj

Mrs K Balachandran (resigned 1 June 2015)

Mrs Krishnaveny Sivakumar

Company secretary

Mrs S Selvachandrarajah

Independent examiner

RSBC

Chartered Certified Accountants

11 Approach Road

London

SW20 8BA

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Major risks and management of those risks

No major risks reported.

However, the trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 06 March 2022 and signed on behalf by:

.....
M. Thavaraj

Trustee

Dr M Thavaraj

Independent Examiner's Report to the trustees of Shri Meenatchi Amman (Hindu) Temple Ltd

I report on the accounts of the company for the year ended 30 June 2021 which are set out on pages 3 to 6 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is 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 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 records. It also includes consideration of any unusual items or disclosures in the accounts, 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 view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement


In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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


.....
S Ranjan MBA ACCA
Chartered Certified Accountants

11 Approach Road
Wimbledon
London
SW20 8BA

Date: 10/06/2022

Statement of Financial Activities for the Year Ended 30 June 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds		
	Note	General £	Total 2021 £	Total 2020 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary income	2	46,488	46,488	48,419
Investment income		16	16	361
		46,504	46,504	48,780
Resources expended				
<i>Charitable activities</i>		(21,652)	(21,652)	(25,181)
Other recognised gains and losses				
Net movement in funds		24,852	24,852	23,599
Reconciliation of funds				
Total funds brought forward		<u>191,976</u>	<u>191,976</u>	<u>168,377</u>
Total funds carried forward		<u>216,828</u>	<u>216,828</u>	<u>191,976</u>

All of the Charity's activities derive from continuing operations during the above two periods.

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

(Registration number: 08564389)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		214,689	190,351
Prepayments		<u>1,625</u>	<u>1,625</u>
		<u>216,314</u>	<u>191,976</u>
Funds of the Charity:			
Unrestricted income funds			
Unrestricted income funds		-	143,519
General funds brought forward		191,976	24,858
Net resources before transfers		<u>24,338</u>	<u>23,599</u>
Unrestricted income funds excluding pension asset/liability		<u>216,314</u>	<u>191,976</u>
Total funds		<u>216,314</u>	<u>191,976</u>

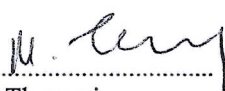
For the financial year ended 30 June 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements on pages 3 to 6 were approved by the trustees, and authorised for issue on 06 March 2022 and signed on their behalf by:



 Dr M Thavaraj
 Trustee

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' ('SORP 2005'), the Financial Reporting Standard for Smaller Entities (effective January 2015), and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity .

Notes to the Financial Statements for the Year Ended 30 June 2021

2 Voluntary income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donated services and facilities	13,257	13,257	12,411
Other voluntary income	33,231	33,231	36,008
Total funds	<u>46,488</u>	<u>46,488</u>	<u>48,419</u>

3 Support costs

Charitable activities expenditure

	Total 2018 £	Total 2020 £
Light, heat and power	1,838	1,413
Temple costs	9,065	12,380
Telephone	639	617
Water	339	367
Premises Rent	4,875	6,500
Insurance	2,441	2,174
General maintenance	2,155	830
Charitable donations	300	900
Legal & Professional	485	-
Sundry	29	-
	<u>22,166</u>	<u>25,181</u>

4 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

5 Charity status

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the Charity in the event of liquidation.